

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Desai	Kaushali	KRD	Staff	11/09/05	Hrs: SOD Control Testing - Dynamit Nobel	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/09/05	Hrs: SOD Control Testing - Stonehouse	3.3	\$155	\$512	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/09/05	Hrs: SOD Control Testing - VEGA NACC	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/10/05	Hrs: SOD Control Testing - DPH Paris	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/10/05	Hrs: SOD Control Testing - Packard	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/10/05	Hrs: SOD Control Testing - Gillingham	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/11/05	Hrs: SOD Control Testing - Sao Caetano	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/11/05	Hrs: SOD Control Testing - Diesel Spain	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/14/05	Hrs: SOD Control Testing - Sungwoo	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/14/05	Hrs: SOD Control Testing - VEGA NACC	1.7	\$155	\$264	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/15/05	Hrs: SOD Control Testing - HQ Treasury	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/15/05	Hrs: SOD Control Testing - Gillingham	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/15/05	Hrs: SOD Control Testing - Packard	2.6	\$155	\$403	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/16/05	Hrs: SOD Control Testing - Diesel Spain	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/16/05	Hrs: SOD Control Testing - HQ Treasury	3.1	\$155	\$481	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/16/05	Hrs: SOD Control Testing - Sungwoo	2.6	\$155	\$403	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/17/05	Hrs: SOD Control Testing - Delphi Mexico	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/17/05	Hrs: SOD Control Testing - Diesel Spain	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/17/05	Hrs: SOD Control Testing - Diesel Spain	1.9	\$155	\$295	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/18/05	Hrs: SOD Control Testing - Packard	3.7	\$155	\$574	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Desai	Kaushali	KRD	Staff	11/18/05	Hrs: SOD Control Testing - HQ Treasury	3.3	\$155	\$512	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/21/05	Hrs: SOD Control Testing - DPH Paris	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/21/05	Hrs: SOD Control Testing - Packard	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/21/05	Hrs: SOD Control Testing - HQ Treasury	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/22/05	Hrs: SOD Control Testing - Steering	3.3	\$155	\$512	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/22/05	Hrs: SOD Control Testing - Stonehouse	2.9	\$155	\$450	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/22/05	Hrs: SOD Control Testing - Delphi Mexico	2.9	\$155	\$450	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/23/05	Hrs: SOD Control Testing - Delphi Mexico	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/23/05	Hrs: SOD Control Testing - Packard	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KRD	Staff	11/23/05	Hrs: SOD Control Testing - Steering	0.9	\$155	\$140	Segregation of Duties
Desai Total						142.9		\$22,150	
Harrison	Matthew	MCH	Manager	11/16/05	Hrs: Project update/overview discussion.	0.8	\$260	\$208	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/16/05	Hrs: Updated sensitive confirmation responses within the Integrated test work sheet.	2.3	\$260	\$598	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/16/05	Hrs: Completion of Integrated Test worksheet for confirmations.	3.1	\$260	\$806	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/16/05	Hrs: Review of SOD confirmation emails.	3.6	\$260	\$936	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/17/05	Hrs: Administrative emails related to SOD project.	0.3	\$260	\$78	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/17/05	Hrs: Prepared summary of integrated test exceptions through 11/17/05	1.6	\$260	\$416	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/17/05	Hrs: Review of sensitive transaction responses.	3.2	\$260	\$832	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/17/05	Hrs: Updated the Integrated test work sheet for sensitive transaction confirmations.	3.8	\$260	\$988	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/18/05	Hrs: Time entry/tracking.	0.3	\$260	\$78	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/18/05	Hrs: Training new staff to assist with SOD testing.	0.8	\$260	\$208	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Harrison	Matthew	MCH	Manager	11/18/05	Hrs: SOD follow-up confirmations and testing.	2.4	\$260	\$624	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/18/05	Hrs: Review of sensitive roles & T-Codes for SOD integrated test.	3.2	\$260	\$832	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/21/05	Hrs: Meeting to discuss issues (Ann, Tonya, Tom, & Andy T)	0.7	\$260	\$182	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/21/05	Hrs: Review and documentation of issues through Monday	1.3	\$260	\$338	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/21/05	Hrs: Finalization of issues through Monday and email follow up with relevant managers.	3.2	\$260	\$832	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/21/05	Hrs: Information requests & review of information received for the role test.	3.7	\$260	\$962	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/22/05	Hrs: Email follow up related to issues identified within the sensitive access review test.	2.2	\$260	\$572	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/22/05	Hrs: Documentation requests and review of information received related to the role review.	2.8	\$260	\$728	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/22/05	Hrs: Review of role changes within NA SAP.	3.1	\$260	\$806	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/23/05	Hrs: Time tracking.	0.3	\$260	\$78	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/23/05	Hrs: Review of roles with associated T-Codes (EMEA and NA).	2.4	\$260	\$624	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/23/05	Hrs: Review of roles that were not included in the most recent periodic review.	3.2	\$260	\$832	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/28/05	Hrs: Review of exceptions within role review.	0.8	\$260	\$208	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/28/05	Hrs: Documentation of email responses.	1.3	\$260	\$338	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/28/05	Hrs: Review of change logs within SAP and comparison to what-if.	1.8	\$260	\$468	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/28/05	Hrs: Sensitive access review follow-up & documentation.	3.6	\$260	\$936	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/29/05	Hrs: Meetings with Mgmt to discuss results.	1.3	\$260	\$338	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/29/05	Hrs: Documentation of issues within access admin	1.7	\$260	\$442	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/29/05	Hrs: Review of access admin exceptions.	1.8	\$260	\$468	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/29/05	Hrs: Access admin testing and follow up.	2.4	\$260	\$624	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Harrison	Matthew	MCH	Manager	11/30/05	Hrs: Review of integrated test issues with TSRS mgmt.	0.8	\$260	\$208	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/30/05	Hrs: Review of conflict review and exceptions.	1.8	\$260	\$468	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/30/05	Hrs: Review of sensitive roles not included in access review.	1.8	\$260	\$468	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/30/05	Hrs: Review of general access exceptions and follow up.	2.1	\$260	\$546	Segregation of Duties
Harrison	Matthew	MCH	Manager	11/30/05	Hrs: Creation of summary memos for integrated test.	2.4	\$260	\$624	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/01/05	Hrs: Selection of additional sample for SOD access admin test.	0.9	\$260	\$234	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/01/05	Hrs: Testing of additional sample for access admin.	1.3	\$260	\$338	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/01/05	Hrs: Documentation of test results	1.4	\$260	\$364	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/01/05	Hrs: Review of issues within SOD test	2.4	\$260	\$624	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/02/05	Hrs: Time tracking.	0.3	\$260	\$78	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/02/05	Hrs: Documentation of additional sample	1.3	\$260	\$338	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/02/05	Hrs: Review of additional sample	2.8	\$260	\$728	Segregation of Duties
Harrison	Matthew	MCH	Manager	12/02/05	Hrs: Follow up for outstanding test items (SOD)	3.1	\$260	\$806	Segregation of Duties
Harrison Total						85.4		\$22,204	
Huffman	Derek	DTH	Senior	11/01/05	Hrs: Audit testing follow up	1.3	\$215	\$280	Segregation of Duties
Huffman	Derek	DTH	Senior	11/01/05	Hrs: SOD tool development	3.3	\$215	\$710	Segregation of Duties
Huffman	Derek	DTH	Senior	11/01/05	Hrs: SOD tool development	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/02/05	Hrs: Audit deficiency follow up	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	11/02/05	Hrs: SOD tool development	2.9	\$215	\$624	Segregation of Duties
Huffman	Derek	DTH	Senior	11/02/05	Hrs: SOD tool development	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	11/03/05	Hrs: SOD tool development	2.4	\$215	\$516	Segregation of Duties

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Huffman	Derek	DTH	Senior	11/03/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/03/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/04/05	Hrs: Access review open items follow up	1.7	\$215	\$366	Segregation of Duties
Huffman	Derek	DTH	Senior	11/04/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/04/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/05/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/07/05	Hrs: SOD tool development	3.1	\$215	\$667	Segregation of Duties
Huffman	Derek	DTH	Senior	11/07/05	Hrs: SOD tool development	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	11/07/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/08/05	Hrs: SOD tool development	1.3	\$215	\$280	Segregation of Duties
Huffman	Derek	DTH	Senior	11/08/05	Hrs: Report development	1.9	\$215	\$409	Segregation of Duties
Huffman	Derek	DTH	Senior	11/08/05	Hrs: Audit testing follow up	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/08/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/09/05	Hrs: SOD tool development	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	11/09/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/09/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/10/05	Hrs: Access review open items review	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	11/10/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/10/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/11/05	Hrs: SOD project/tool transition	2.4	\$215	\$516	Segregation of Duties

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Huffman	Derek	DTH	Senior	11/11/05	Hrs: SOD tool development	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/11/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/13/05	Hrs: Segregation of duties analysis tool development	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	11/14/05	Hrs: Deloitte testing exception investigation	1.4	\$215	\$301	Segregation of Duties
Huffman	Derek	DTH	Senior	11/14/05	Hrs: Segregation of duties analysis tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/15/05	Hrs: segregation of duties project transitioning discussions	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	11/15/05	Hrs: Segregation of duties review exception review and investigations	2.3	\$215	\$495	Segregation of Duties
Huffman	Derek	DTH	Senior	11/15/05	Hrs: SAP access review closing, compilation and review of results	3.2	\$215	\$688	Segregation of Duties
Huffman	Derek	DTH	Senior	11/15/05	Hrs: Segregation of duties tool development	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	11/16/05	Hrs: SOD tool transition	1.2	\$215	\$258	Segregation of Duties
Huffman	Derek	DTH	Senior	11/16/05	Hrs: Privileged access exception follow up	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	11/16/05	Hrs: SOD tool development	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/16/05	Hrs: SOD tool development	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/17/05	Hrs: Deloitte privileged access findings review meeting	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	11/17/05	Hrs: segregation of duties tool development	3.1	\$215	\$667	Segregation of Duties
Huffman	Derek	DTH	Senior	11/17/05	Hrs: segregation of duties tool development	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/18/05	Hrs: SOD and access review process testing	0.9	\$215	\$194	Segregation of Duties
Huffman	Derek	DTH	Senior	11/18/05	Hrs: Time reporting	0.3	\$215	\$65	Segregation of Duties
Huffman	Derek	DTH	Senior	11/18/05	Hrs: SOD project transition meeting	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	11/18/05	Hrs: SODA tool development	3.4	\$215	\$731	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Huffman	Derek	DTH	Senior	11/18/05	Hrs: SODA tool development	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	11/20/05	Hrs: Grundig and Dynamit Nobel access review analysis and setup	0.8	\$215	\$172	Segregation of Duties
Huffman	Derek	DTH	Senior	11/20/05	Hrs: Time reporting	2.1	\$215	\$452	Segregation of Duties
Huffman	Derek	DTH	Senior	11/21/05	Hrs: Deloitte testing exceptions review	2.2	\$215	\$473	Segregation of Duties
Huffman	Derek	DTH	Senior	11/21/05	Hrs: Dynamit Nobel and Grundig access review setup	2.3	\$215	\$495	Segregation of Duties
Huffman	Derek	DTH	Senior	11/21/05	Hrs: SOD conflict gap analysis	2.9	\$215	\$624	Segregation of Duties
Huffman	Derek	DTH	Senior	11/21/05	Hrs: SOD tool development	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/22/05	Hrs: Deletion validation tool	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	11/22/05	Hrs: SODA tool development	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	11/22/05	Hrs: SOD process testing	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/23/05	Hrs: SODA tool development	1.7	\$215	\$366	Segregation of Duties
Huffman	Derek	DTH	Senior	11/23/05	Hrs: Analysis for SOD process testing	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	11/23/05	Hrs: SODA tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/28/05	Hrs: SOD tool development	0.6	\$215	\$129	Segregation of Duties
Huffman	Derek	DTH	Senior	11/28/05	Hrs: Project status update meeting	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	11/28/05	Hrs: SOD tool transition meeting	1.4	\$215	\$301	Segregation of Duties
Huffman	Derek	DTH	Senior	11/28/05	Hrs: SOD analysis tool development for transition	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/28/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/29/05	Hrs: SOD tool development	0.7	\$215	\$151	Segregation of Duties
Huffman	Derek	DTH	Senior	11/29/05	Hrs: SOD tool development	1.3	\$215	\$280	Segregation of Duties

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Huffman	Derek	DTH	Senior	11/29/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	11/29/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	11/30/05	Hrs: SOD tool development	0.4	\$215	\$86	Segregation of Duties
Huffman	Derek	DTH	Senior	11/30/05	Hrs: SOD tool development	1.9	\$215	\$409	Segregation of Duties
Huffman	Derek	DTH	Senior	11/30/05	Hrs: SOD tool documentation	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	11/30/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	12/01/05	Hrs: Process testing results discussion	0.4	\$215	\$86	Segregation of Duties
Huffman	Derek	DTH	Senior	12/01/05	Hrs: SOD tool development	0.8	\$215	\$172	Segregation of Duties
Huffman	Derek	DTH	Senior	12/01/05	Hrs: Europe SOD prevent tool data analysis	1.3	\$215	\$280	Segregation of Duties
Huffman	Derek	DTH	Senior	12/01/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	12/01/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	12/02/05	Hrs: SOD tool development	0.8	\$215	\$172	Segregation of Duties
Huffman	Derek	DTH	Senior	12/02/05	Hrs: SOD tool transition training	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	12/02/05	Hrs: EMEA prevent control data analysis and refresh	3.2	\$215	\$688	Segregation of Duties
Huffman	Derek	DTH	Senior	12/02/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman	Derek	DTH	Senior	12/02/05	Hrs: SOD tool development	3.9	\$215	\$839	Segregation of Duties
Huffman Total						224.2		\$48,203	
Izzo	Tamara	THI	Partner	11/15/05	Hrs: Preparation and review of 2006 transition plan	2.6	\$330	\$858	Segregation of Duties
Izzo	Tamara	THI	Partner	11/16/05	Hrs: Review of and preparation of responses to Deloitte overall deficiency listing	2.4	\$330	\$792	Segregation of Duties
Izzo	Tamara	THI	Partner	11/16/05	Hrs: Meeting with SOX/SOD team to discuss project status and next steps	2.8	\$330	\$924	Segregation of Duties
Izzo	Tamara	THI	Partner	11/16/05	Hrs: Meeting with Andy Tanner to discuss Channel I independence requirements	2.8	\$330	\$924	Segregation of Duties

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Izzo	Tamara	THI	Partner	11/17/05	Hrs: Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.8	\$330	\$594	Segregation of Duties
Izzo	Tamara	THI	Partner	11/18/05	Hrs: Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.9	\$330	\$627	Segregation of Duties
Izzo	Tamara	THI	Partner	11/21/05	Hrs: Review of Deloitte SOD deficiency listing	2.2	\$330	\$726	Segregation of Duties
Izzo Total						16.5		\$5,445	
Lee	Jonathon	JKL	Staff	11/18/05	Accumulation of information related to preparation of fee application.	0.2	\$155	\$31	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/18/05	Hrs: Testing of two new e-mails received from reviewers for SAP access.	1.6	\$155	\$248	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/18/05	Hrs: Sent 2nd request e-mails to reviewers for selected users for SAP Access testing.	2.4	\$155	\$372	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/18/05	Hrs: Reviewed approval e-mails from reviewers and updated testing tracker.	1.2	\$155	\$186	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/18/05	Hrs: Tested access for SAP using testing tracker excel spreadsheet, making sure that selected users information is correctly populated and that it is flagged correctly. Spent time understanding Delphi's SAP environment.	3.8	\$155	\$589	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/21/05	Hrs: Access Admin testing: Reviewing logs in SAP to see if user profiles were added since 8/1/2005.	0.3	\$155	\$47	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/21/05	Hrs: Organizing e-mails and excel files, wrapping up and formatting documents	0.4	\$155	\$62	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/21/05	Hrs: Sensitive Access testing: Capturing response e-mails received from reviewers into Word document	1.4	\$155	\$217	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/21/05	Hrs: Deficiency tracker: understanding and mapping conflicts to compensating controls in deficiency tracker	1.8	\$155	\$279	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/21/05	Hrs: Sensitive access review: Comparing response e-mails from reviewers to second access review results	3.1	\$155	\$481	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/21/05	Hrs: Conflict Review test: Filtering conflict review data, verifying a response was given, validating access	3.9	\$155	\$605	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/22/05	Hrs: Organizing e-mails, planning	0.3	\$155	\$47	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/22/05	Hrs: Time spent obtaining required ID Badge for Delphi facility	0.4	\$155	\$62	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/22/05	Hrs: Sensitive access review: connecting response from reviewers to periodic review	1.3	\$155	\$202	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/22/05	Hrs: Access Admin: testing activity deletions were correctly deleted	2.2	\$155	\$341	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Lee	Jonathon	JKL	Staff	11/22/05	Hrs: Conflict review testing for more users	2.6	\$155	\$403	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/22/05	Hrs: Access admin: mapping controls to conflicts	3.1	\$155	\$481	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/23/05	Hrs: Filling out time sheet	0.4	\$155	\$62	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/23/05	Hrs: Working with Kausali Desai to go over deficiency tracking steps	2.8	\$155	\$434	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/23/05	Hrs: Redo access admin testing because of file error	3.2	\$155	\$496	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/28/05	Hrs: Checking e-mail confirmation for sensitive access review and updating testing tracker	0.6	\$155	\$93	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/28/05	Hrs: SOD testing - Microsoft Access query troubleshooting, modification, design	3.4	\$155	\$527	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/28/05	Hrs: EMEA Access Administration testing	3.8	\$155	\$589	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/29/05	Hrs: Designing templates for SOD documentation	1.1	\$155	\$171	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/29/05	Hrs: Creation of matrices to test SOD conflicts	2.7	\$155	\$419	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/29/05	Hrs: SOD testing for access admin and conflict review	3.7	\$155	\$574	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/30/05	Hrs: Process documentation and setting up printer access at Delphi	0.9	\$155	\$140	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/30/05	Hrs: Access Admin and Exceptions review	1.9	\$155	\$295	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/30/05	Hrs: Excel macro design and troubleshooting to join user access list to conflicts	2.3	\$155	\$357	Segregation of Duties
Lee	Jonathon	JKL	Staff	11/30/05	Hrs: SOX testing help with Pete Wardope	2.4	\$155	\$372	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/01/05	Hrs: Working on macro programming	1.1	\$155	\$171	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/01/05	Hrs: Troubleshooting sql in Access to generate macro for to track deficiencies	1.2	\$155	\$186	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/01/05	Hrs: Access admin - what if - testing 25 more sample users	1.8	\$155	\$279	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/01/05	Hrs: SOX 404 Testing Integra-T and IT2 control 1.1.2.1 Understanding process and documentation techniques	1.9	\$155	\$295	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/01/05	Hrs: Sensitive access review test, checking deletions in SAP	2.2	\$155	\$341	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Lee	Jonathon	JKL	Staff	12/02/05	Hrs: Submitting time sheet	0.6	\$155	\$93	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/02/05	Hrs: access admin testing - matching up what-if log to SAP	1.2	\$155	\$186	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/02/05	Hrs: More design, troubleshooting, running of Access queries and Excel macros	3.2	\$155	\$496	Segregation of Duties
Lee	Jonathon	JKL	Staff	12/02/05	Hrs: Documenting SOD deficiency tracker process to transition to Delphi	3.8	\$155	\$589	Segregation of Duties
Lee Total						76.2		\$11,811	
Pacella	Shannon	SMP	Manager	11/28/05	Hrs: Segregation of Duties Weekly Status Meeting	0.9	\$260	\$234	Segregation of Duties
Pacella	Shannon	SMP	Manager	11/29/05	Hrs: Meeting to discuss SOD Transition Plan	1.8	\$260	\$468	Segregation of Duties
Pacella	Shannon	SMP	Manager	11/29/05	Hrs: Modify Transition Plan based on meeting discussions.	3.2	\$260	\$832	Segregation of Duties
Pacella	Shannon	SMP	Manager	11/29/05	Hrs: Modify Transition Plan based on meeting discussions.	2.8	\$260	\$728	Segregation of Duties
Pacella	Shannon	SMP	Manager	12/02/05	Hrs: Status call with client to discuss Transition Plan and knowledge sharing	1.3	\$260	\$338	Segregation of Duties
Pacella Total						10.0		\$2,600	
Tanner	Andrew	AJT	Senior Manager	11/01/05	Hrs: Development of SOD testing procedures	2.3	\$285	\$656	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/01/05	Hrs: Development of responses to SOD external audit testing	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/01/05	Hrs: Meeting with SOD committee to update them on recent SOD activities, and to obtain assistance in communicating SOD needs through the organization	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/02/05	Hrs: Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/02/05	Hrs: Development of responses to SOD external audit testing	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/02/05	Hrs: Assistance with CAS audit	2.9	\$285	\$827	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/03/05	Hrs: Development of SOD Scenario map	3.6	\$285	\$1,026	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/04/05	Hrs: Review of South American conflict review results	2.8	\$285	\$798	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/07/05	Hrs: Review of SOD memo updates	1.7	\$285	\$485	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/07/05	Hrs: Compensating Control rule mapping / validation	3.3	\$285	\$941	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	11/07/05	Hrs: Assistance with CAS audit	3.3	\$285	\$941	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/08/05	Hrs: Meeting with SOD committee to update them on recent SOD activities, and to obtain assistance in communicating SOD needs through the organization.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/08/05	Hrs: Development of responses to SOD external audit testing	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/08/05	Hrs: Development of integrated SOD test procedures	3.7	\$285	\$1,055	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/09/05	Hrs: Development review of compensating control mapping	3.4	\$285	\$969	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/09/05	Hrs: Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	0.7	\$285	\$200	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/09/05	Hrs: Transition plan development	1.9	\$285	\$542	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/10/05	Hrs: Review of management and D&T SOD testing documentation and evaluation of results.	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/10/05	Hrs: Meeting with Andy Tanner and Tammy Izzo to analyze/develop SOD testing methodology.	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/11/05	Hrs: Review /response to CAS audit report	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/11/05	Hrs: Development review of compensating control mapping	3.7	\$285	\$1,055	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/11/05	Hrs: Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/14/05	Hrs: Planning discussion with Shannon Pacella re: trip to Europe for tool transition	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/15/05	Hrs: CAS update meeting with Tom Bomberski, Len Trope, and Bill Gray	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/15/05	Hrs: meeting with Tom Bomberski and Will Gorfalon to discuss role testing procedures	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/15/05	Hrs: SOD binder meeting with Tom Bomberski and Derek Huffman to prep Tom on testing evidence	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/15/05	Hrs: meeting with Jennifer Williams and Tom Bomberski to discuss transition of EY work to Delphi	1.9	\$285	\$542	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/15/05	Hrs: development of transition plan	2.3	\$285	\$656	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/15/05	Hrs: development of transition plan	2.6	\$285	\$741	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/16/05	Hrs: meeting with Tom Bomberski, Jack Siles, and Roger Hale to discuss privileged access	0.7	\$285	\$200	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	11/16/05	Hrs: development of sod test procedures	3.4	\$285	\$969	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/16/05	Hrs: review and response to D&T SOD testing comments	3.9	\$285	\$1,112	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/18/05	Hrs: meeting with Ann Bianca and Tom Bomberski to discuss transition plan	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/18/05	Hrs: execution / review of integrated testing procedures / results	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/18/05	Hrs: development of transition plan	3.9	\$285	\$1,112	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/21/05	Hrs: preparation of communication memo to EY international teams re: our year-end transition	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/21/05	Hrs: SOD update meeting with Tom Bomberski and Ann Bianca	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/21/05	Hrs: Analysis of SOD integrated test results	1.7	\$285	\$485	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/21/05	Hrs: Design of SOD compensating control gap analysis	2.8	\$285	\$798	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/22/05	Hrs: Development of SOD compensating control gap analysis	3.6	\$285	\$1,026	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/22/05	Hrs: Execution of SOD Compensating control gap analysis	3.8	\$285	\$1,083	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/23/05	Hrs: Execution of SOD Compensating control gap analysis	3.7	\$285	\$1,055	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/23/05	Hrs: Execution of SOD Compensating control gap analysis	3.9	\$285	\$1,112	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/28/05	Hrs: Development of detail reports for gap analysis	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/28/05	Hrs: Meeting with Ann Bianca, Tom Bomberski, and Tonya Gilbert to discuss the SOD progress and activities for the week	1.3	\$285	\$371	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/29/05	Hrs: Meeting with Tom General to perform billing and budget/actual analysis for Delphi	2.4	\$285	\$684	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/30/05	Hrs: Development of agenda for Lynn update meeting	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/30/05	Hrs: Meeting with Tom Bomberski, Tammy pizza and Ann Bianca to discuss sod evaluation methodology and sensitive access risk analysis	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	11/30/05	Hrs: Development of SOD Evaluation methodology	2.3	\$285	\$656	Segregation of Duties
Tanner	Andrew	AJT	Manager	11/30/05	Hrs: Development of SOD Evaluation matrix	3.1	\$285	\$884	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	12/01/05	Hrs: meeting with Derek Huffman to discuss the access administration test results	0.7	\$285	\$200	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/01/05	Hrs: meeting with Ann Bianca, Tom Bomberski and Tonya Gilbert to discuss SOD complementary control analysis	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/01/05	Hrs: Meeting with Ann Bianca, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/01/05	Hrs: Development of Integrated Test results summary	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/01/05	Hrs: Development of SOD evaluation methodology	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/01/05	Hrs: Meeting with Lynn Eady, Ann Bianca, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/02/05	Hrs: Update to SOD methodology slide	0.4	\$285	\$114	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/02/05	Hrs: Accumulation of information related to preparation of fee application.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/02/05	Hrs: Development of budget-to-actual analysis	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	12/02/05	Hrs: Access administration exception analysis	3.4	\$285	\$969	Segregation of Duties
Tanner Total						122.4		\$34,884	
Wardrope	Peter	PJW	Senior	11/01/05	Hrs: Prepared draft of management responses to SOD audit findings	3.4	\$215	\$731	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/01/05	Hrs: Documented results of SOD control testing	3.6	\$215	\$774	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/01/05	Hrs: Second-level review of documentation prepared by Kaushal Desai for SOD/SOX control testing.	2.4	\$215	\$516	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/02/05	Hrs: Assembled and reviewed documentation evidence provided by client for SOD control testing	3.6	\$215	\$774	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/02/05	Hrs: Created testing lead sheet to summarize review of SOD control evidence	3.1	\$215	\$667	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/02/05	Hrs: Review of SOX master deficiency list to evaluate Delphi status and progress as well as remaining open items	2.3	\$215	\$495	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/03/05	Hrs: Review of Deloitte Grundig deficiency list, and discussion and investigation of listed items with Deloitte audit team	2.1	\$215	\$452	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/03/05	Hrs: Analysis of EDS SAS-70 responses from vendor	2.9	\$215	\$624	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/03/05	Hrs: Documentation to remediate deficiencies identified by D&T for Grundig	3.6	\$215	\$774	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrope	Peter	PJW	Senior	11/04/05	Hrs: Prepared Grundig testing templates for changes to address D&T audit comments	2.7	\$215	\$581	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/04/05	Hrs: Documented results of SOD control testing	2.9	\$215	\$624	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/04/05	Hrs: Review of additional SAS-70 reports added to scope of audit procedures	3.4	\$215	\$731	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/07/05	Hrs: Meeting with Delphi management and Deloitte to discuss preliminary audit findings.	1.1	\$215	\$237	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/07/05	Hrs: Advised EY team members on necessary tasks to be performed for SOD control testing	0.9	\$215	\$194	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/08/05	Hrs: Prepared SOD/SOX control testing status document for EY engagement manager.	0.7	\$215	\$151	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/08/05	Hrs: Weekly SOX status meeting with Delphi PMO and D&T.	1.3	\$215	\$280	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/09/05	Hrs: Formal documentation and communication of Vega control testing deficiency for SOD control.	1.4	\$215	\$301	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/09/05	Hrs: Called Claudio Bortio to discuss documentation needs for Blois and Stonehouse SOD control testing	0.6	\$215	\$129	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/10/05	Hrs: Discussion with Marcus Harris on open outstanding SOD testing items	0.4	\$215	\$86	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/10/05	Hrs: Sent communication to and had conversations with individuals who have not responded to SOD/SOX control testing requests - also discussed these delays with Delphi management.	1.6	\$215	\$344	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/11/05	Hrs: Meeting with Delphi management and Deloitte to discuss preliminary audit findings.	1.2	\$215	\$258	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/11/05	Hrs: Called Frank Nance and Mary Weffe to discuss documentation requirements for Packard SOD control testing	0.8	\$215	\$172	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/15/05	Hrs: Assembled and reviewed documentation evidence provided by client for SOD control testing for Delphi Steering	1.3	\$215	\$280	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/15/05	Hrs: Created testing lead sheet to summarize review of Steering SOD control evidence	1.4	\$215	\$301	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/15/05	Hrs: Assembled and reviewed documentation evidence provided by client for SOD control testing for Delphi Steering	3.9	\$215	\$839	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/16/05	Hrs: Advised EY team members on necessary tasks to be performed for SOD control testing	1.1	\$215	\$237	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/16/05	Hrs: Assisted EY SOD control testing team in reviewing documentation provided by Delphi for SOD control testing	2.3	\$215	\$495	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/16/05	Hrs: Assisted EY SOD control testing team in reviewing documentation provided by Delphi for SOD control testing	3.8	\$215	\$817	Segregation of Duties
Wardrope	Peter	PJW	Senior	11/17/05	Hrs: Discussed possible resolution to SOD conflicts with EY SOD team and Delphi management	1.3	\$215	\$280	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrobe	Peter	PJW	Senior	11/17/05	Hrs: Prepared draft of management responses to SOD audit findings	2.1	\$215	\$452	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/17/05	Hrs: Documented results of SOD control testing	3.8	\$215	\$817	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Discussion with Marcus Harris to locate Vega NACC assessment templates for testing needs	0.2	\$215	\$43	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Prepared weekly time reporting summary due to Delphi bankruptcy required procedures	0.3	\$215	\$65	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Called Claudio Borlo to discuss additional Grundig support needs to clear D&T audit findings	0.4	\$215	\$86	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Called Frank Nance and Mary Meffe to discuss documentation requirements for Packard SOD control testing	0.6	\$215	\$129	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Called Claudio Borlo to discuss documentation needs for Blois and Stonehouse SOD control testing	0.7	\$215	\$151	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Discussion of D&T audit finding breakout with Delphi management and EY team leaders	1.4	\$215	\$301	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/18/05	Hrs: Updated documentation to clear D&T Grundig audit comments	3.2	\$215	\$688	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/21/05	Hrs: Review of additional SOD control workpapers for Vega NA	0.4	\$215	\$86	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/21/05	Hrs: Review of documentation and discussion with Manel Exposito regarding SOD control testing for DDS Spain	0.8	\$215	\$172	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/22/05	Hrs: Preparation of SOD control testing report for Delphi management	0.7	\$215	\$151	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/22/05	Hrs: Documentation of Steering SOD control testing.	1.2	\$215	\$258	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/22/05	Hrs: Formal documentation and communication of Vega control testing deficiency for SOD control.	1.2	\$215	\$258	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/22/05	Hrs: Review and documentation of evidence provided by Rob Hof for Delphi Treasury SOD controls.	2.2	\$215	\$473	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/28/05	Hrs: Transition of SOD control testing work from Kaushali to myself and Jonathan Lee.	2.3	\$215	\$495	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/28/05	Hrs: Second-level review of documentation prepared by Kaushali Desai for SOD/SOX control testing.	1.2	\$215	\$258	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/28/05	Hrs: Documentation of control testing for Delphi Diesel Spain for additional SOD/SOX controls.	2.4	\$215	\$516	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/28/05	Hrs: Documentation of control testing for Delphi Diesel Spain for additional SOD/SOX controls.	3.8	\$215	\$817	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/29/05	Hrs: Review of provided documentation for control testing for DPH Blois for additional SOD/SOX controls.	2.1	\$215	\$452	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrobe	Peter	PJW	Senior	11/29/05	Hrs: Documentation of control testing for EDS Mexico for additional SOD/SOX controls.	2.3	\$215	\$495	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/29/05	Hrs: Review of corrected Grundig assessment templates provided by Claudio Berto in response to Deloitte's design deficiency comments.	3.1	\$215	\$667	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/30/05	Hrs: Documentation of control testing for EDS Mexico for additional SOD/SOX controls.	1.4	\$215	\$301	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/30/05	Hrs: Documentation of control testing for DPH Gillingham for additional SOD/SOX controls.	1.9	\$215	\$409	Segregation of Duties
Wardrobe	Peter	PJW	Senior	11/30/05	Hrs: Documentation of control testing for DPH Gillingham for additional SOD/SOX controls.	3.7	\$215	\$796	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/01/05	Hrs: SE37 deficiency workaround discussion with Jack Stiles.	0.6	\$215	\$129	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/01/05	Hrs: Documentation of control testing for Delphi Packard for additional SOD/SOX controls.	3.1	\$215	\$667	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/01/05	Hrs: Documentation of control testing for Delphi Steering for additional SOD/SOX controls.	3.4	\$215	\$731	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/02/05	Hrs: Preparation of weekly time report with explanations to comply with bankruptcy court billing requirements.	0.6	\$215	\$129	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/02/05	Hrs: Prepared SOD/SOX control testing status document for EY engagement manager.	0.7	\$215	\$151	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/02/05	Hrs: Sent communication to and had conversations with individuals who have not responded to SOD/SOX control testing requests - also discussed these delays with Delphi management.	1.4	\$215	\$301	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/02/05	Hrs: Research resolution to SOD PFCG T code issue with Vega NA	2.1	\$215	\$452	Segregation of Duties
Wardrobe	Peter	PJW	Senior	12/02/05	Hrs: Documentation of control testing for HQ-Treasury for additional SOD/SOX controls.	2.6	\$215	\$559	Segregation of Duties
Wardrobe Total						119.0		\$25,585	
Zheng	Guangxi	GZ	Staff	11/18/05	Hrs: Testing ABAP RFC for reading tables.	1.1	\$155	\$171	Segregation of Duties
Zheng Total						1.1		\$171	
Grand Total						797.7		\$173,053	

Ernst & Young
Delphi Corporation - United States Domestic SOD
Expense Summary
For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$108
Telecommunications	\$0
Miscellaneous	\$0
Total	\$108

Ernst & Young - United States									
Delphi Corporation - Domestic Segregation of Duties									
Summary of 2005 Expenses by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Descr	Expense	Activity Desc	
Segregation of Duties									
Harrison	Matthew	MCH	Manager	11/16/05	Out of Town Travel - Transportation	Mileage: RT to Delphi (Troy) from Toledo.	\$36	Segregation of Duties	
Harrison	Matthew	MCH	Manager	11/17/05	Out of Town Travel - Transportation	Mileage: RT to Delphi (Troy) from Toledo.	\$36	Segregation of Duties	
Harrison	Matthew	MCH	Manager	11/18/05	Out of Town Travel - Transportation	Mileage: RT to Delphi (Troy) from Toledo.	\$36	Segregation of Duties	
Grand Total							\$108		



INVOICE NUMBER: US0123046438

December 2, 2005

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWB00706

Progress billing for 404 assistance work relating to the Proof of Concept project for the post-petition period November 1, 2005 through December 2, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Total Due

\$237.00

<u>Rank</u>	<u>Item Identification</u>	<u>Hours</u>
Senior	EYSODS	1.1

Total Fees Requested: \$237
80% of Total Due: \$190

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Due Upon Receipt

CLIENT COPY

Ernst & Young - United States									
Delphi Corporation - Domestic Proof of Concept									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Proof of Concept									
Dewan	Amy	AD	Senior	11/16/05	Meeting with Juliet Xia to discuss the current 404 process from the business perspective.	1.1	\$215	\$237	Proof of Concept
Dewan Total						1.1		\$237	
					Grand Total			\$237	



INVOICE NUMBER: US0123046440

December 2, 2005

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWS 10853

Progress billing for the following 404 IT assistance work for the post-petition period November 1, 2005 through December 2, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

- US Item 1 – Project Management
- US Item 2 – IT Testing
- US Item 3 – IT Remediation Assistance
- US Item 4 – Travel and Expenses

US Fees	\$20,133.00
US Expenses	252.00

- International Item 1 – Project Management
- International Item 2 – IT Testing
- International Item 3 – IT Remediation Assistance
- International Item 4 – Travel and Expenses

International Fees	\$25,292.00
International Expenses	619.00

Total Due	\$46,296.00
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Total Fees Requested:	\$45,425
80% of Total Due:	\$36,340
Total Expenses Requested: \$	871
100% of Expenses Due: \$	871

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FINAL_EXHIBIT_C_ADDITION

[illegible]

Ernst & Young - United States									
Delphi Corporation - TSRS Domestic SOX									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS - Domestic SOX									
Izzo	Tamara	THH	Partner	11/03/05	Hrs: Meeting with internal audit (Derek Kolano) and Jennifer Williams to discuss control activities / remediation of non-standard journal entries and the anti-fraud program	1.6	\$330	\$528	Domestic SOX
Izzo	Tamara	THH	Partner	11/03/05	Hrs: Meeting with SOX/SOD team to discuss project status and next steps	2.9	\$330	\$957	Domestic SOX
Izzo Total						4.5		\$1,485	
Lenyo	George	GNL	Senior Manager	11/10/05	Hrs: Review of management and D&T SOD testing documentation and evaluation of results.	3.6	\$285	\$1,026	Domestic SOX
Lenyo	George	GNL	Manager	11/10/05	Hrs: Meeting with Andy Tanner and Tammy Izzo to analyze/develop SOD testing methodology.	1.4	\$285	\$399	Domestic SOX
Lenyo Total						5.0		\$1,425	
Tanner	Andrew	AJT	Manager	11/01/05	Hrs: Development review of compensating control mapping	2.7	\$285	\$770	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/02/05	Hrs: Development/review of Grundig conflict review plan	3.2	\$285	\$912	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/03/05	Hrs: Compensating Control rule mapping / validation	3.4	\$285	\$969	Domestic SOX
Tanner	Andrew	AJT	Manager	11/04/05	Hrs: Development of Access Review Position Memo	1.2	\$285	\$342	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/07/05	Hrs: IT SOX Internal Status meeting to discuss open activities for the upcoming week, attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself	0.7	\$285	\$200	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/10/05	Hrs: Prevent Control (EMEA) process design	3.4	\$285	\$969	Domestic SOX
Tanner	Andrew	AJT	Manager	11/22/05	Hrs: Meeting with tom bomber ski, Marcus Harris, and Pete wardrobe to discuss sox status items	0.9	\$285	\$257	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/28/05	Hrs: IT SOX Internal Status meeting to discuss open activities for the upcoming week, attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself	0.8	\$285	\$228	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/29/05	Hrs: Meeting with Len Tropea, Bill Garvey, Tom Bomberski, Clayton Snyder, and Pete Wardrobe to discuss the control deficiency details, and to obtain status on testing progress.	0.8	\$285	\$228	Domestic SOX
Tanner	Andrew	AJT	Senior Manager	11/29/05	Hrs: Meeting with tom general to perform billing and budget/actual analysis for Delphi	2.4	\$285	\$684	Domestic SOX
Tanner	Andrew	AJT	Manager	12/02/05	Hrs: development of budget-to-actual analysis	1.1	\$285	\$314	Domestic SOX
Tanner Total						20.6		\$5,871	
Wardrobe	Peter	PJW	Senior	11/07/05	Hrs: Documentation of clearing DGL remediated issue	3.4	\$215	\$731	Domestic SOX
Wardrobe	Peter	PJW	Senior	11/07/05	Hrs: Review of SOX master issues list, and preparation of analysis for open items	3.6	\$215	\$774	Domestic SOX

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrope	Peter	PJW	Senior	11/08/05	Hrs: Preparation of Delphi Steering workpapers for turnover to Deloitte for review	2.7	\$215	\$581	Domestic SOX
Wardrope	Peter	PJW	Senior	11/08/05	Hrs: Preparation of Delphi Packard workpapers for turnover to Deloitte for review	3.3	\$215	\$710	Domestic SOX
Wardrope	Peter	PJW	Senior	11/09/05	Hrs: Preparation of Delphi HQ Finance workpapers for turnover to Deloitte for review	2.4	\$215	\$516	Domestic SOX
Wardrope	Peter	PJW	Senior	11/09/05	Hrs: Preparation of Delphi HQ Treasury workpapers for turnover to Deloitte for review	3.6	\$215	\$774	Domestic SOX
Wardrope	Peter	PJW	Senior	11/10/05	Hrs: Preparation of Delphi Kokomo workpapers for turnover to Deloitte for review	2.8	\$215	\$602	Domestic SOX
Wardrope	Peter	PJW	Senior	11/10/05	Hrs: Preparation of Delphi HQ NEOSC and Orlando workpapers for turnover to Deloitte for review	3.2	\$215	\$688	Domestic SOX
Wardrope	Peter	PJW	Senior	11/15/05	Hrs: Reviewed SOD/SOX access review documentation fro Delphi Steering	1.1	\$215	\$237	Domestic SOX
Wardrope	Peter	PJW	Senior	11/15/05	Hrs: SOX IT Integrated Status Planning Meeting	1.2	\$215	\$258	Domestic SOX
Wardrope	Peter	PJW	Senior	11/16/05	Hrs: Meeting with Delphi management and Deloitte to discuss preliminary audit findings.	1.1	\$215	\$237	Domestic SOX
Wardrope	Peter	PJW	Senior	11/16/05	Hrs: Prepared deficiency status report for Delphi management's weekly status meeting	1.9	\$215	\$409	Domestic SOX
Wardrope	Peter	PJW	Senior	11/17/05	Hrs: Meeting to discuss the status of Grundig testing and identified deficiencies	0.7	\$215	\$151	Domestic SOX
Wardrope	Peter	PJW	Senior	11/17/05	Hrs: Review of Deloitte Grundig deficiency list, and discussion and investigation of listed items with Deloitte audit team	0.9	\$215	\$194	Domestic SOX
Wardrope	Peter	PJW	Senior	11/17/05	Hrs: Meeting with Vega management and SOX PMO team to discuss resolution to 3 user access deficiencies identified by Deloitte during testing	1.3	\$215	\$280	Domestic SOX
Wardrope	Peter	PJW	Senior	11/18/05	Hrs: Communicated SOX project status to E&Y team management	0.3	\$215	\$65	Domestic SOX
Wardrope	Peter	PJW	Senior	11/18/05	Hrs: Discussion with Claudio Borio to communicate needed support to clear Grundig audit comments	0.6	\$215	\$129	Domestic SOX
Wardrope	Peter	PJW	Senior	11/18/05	Hrs: Separated listing of Deloitte Grundig deficiency list to distribute to responsible parties for clearing of audit comments.	0.6	\$215	\$129	Domestic SOX
Wardrope	Peter	PJW	Senior	11/18/05	Hrs: Prepared Grundig testing templates for changes to address D&T audit comments	0.7	\$215	\$151	Domestic SOX
Wardrope	Peter	PJW	Senior	11/21/05	Hrs: Documentation to remediate deficiencies identified by D&T for Grundig	0.7	\$215	\$151	Domestic SOX
Wardrope	Peter	PJW	Senior	11/21/05	Hrs: Documentation to remediate deficiencies identified by D&T for Grundig	3.9	\$215	\$839	Domestic SOX
Wardrope	Peter	PJW	Senior	11/21/05	Hrs: Documentation to remediate deficiencies identified by D&T for Grundig	3.9	\$215	\$839	Domestic SOX
Wardrope	Peter	PJW	Senior	11/22/05	Hrs: Weekly SOX status meeting with Delphi PMO and D&T.	1.1	\$215	\$237	Domestic SOX
Wardrope	Peter	PJW	Senior	11/28/05	Hrs: Review of weekly report of SOX issues and status to be delivered to senior Delphi management	0.4	\$215	\$86	Domestic SOX
Wardrope	Peter	PJW	Senior	11/28/05	Hrs: Discussion with Marcus Harris and Tom Bomberski to evaluate SOX status for weekly reporting to Delphi senior management	0.9	\$215	\$194	Domestic SOX
Wardrope	Peter	PJW	Senior	11/29/05	Hrs: Preparation of weekly reports for IT Planning/Status Meeting	0.4	\$215	\$86	Domestic SOX
Wardrope	Peter	PJW	Senior	11/29/05	Hrs: Weekly SOX IT Integrated Status/Planning Meeting	1.1	\$215	\$237	Domestic SOX
Wardrope	Peter	PJW	Senior	11/30/05	Hrs: EMEA IT SOX Status meeting with Tom Bomberski, Claudio Borio, and the Deloitte audit team.	1.6	\$215	\$344	Domestic SOX

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardrope	Peter	PJW	Senior	12/01/05	Hrs: Prepared analysis of EDS SAS-70 additional information provided in response to management's follow-up questions.	2.2	\$215	\$473	Domestic SOX
Wardrope	Peter	PJW	Senior	12/02/05	Hrs: Review of SOX master deficiency list to evaluate Delphi status and progress as well as remaining open items	1.2	\$215	\$258	Domestic SOX
Wardrope Total						52.8		\$11,352	
Grand Total						82.9		\$20,133	

Ernst & Young
Delphi Corporation - United States Domestic SOX
Expense Summary
For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$252
Telecommunications	\$0
Miscellaneous	\$0
Total	\$252

Ernst & Young - United States									
Delphi Corporation - TSRS Domestic SOX									
Summary of 2005 Expenses by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Descr	Expense	Activity Desc	
TSRS - Domestic SOX									
Harrison	Mathew	MCH	Manager	11/21/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
Harrison	Mathew	MCH	Manager	11/22/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
Harrison	Mathew	MCH	Manager	11/23/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
Harrison	Mathew	MCH	Manager	11/28/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
Harrison	Mathew	MCH	Manager	11/29/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
Harrison	Mathew	MCH	Manager	11/30/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
Harrison	Mathew	MCH	Manager	12/02/05	Out of Town Travel - Transportation	Mileage: RT to Delphi from Toledo.	\$36	Domestic SOX	
					Out of Town Travel - Transportation Total		\$252		
					Domestic SOX - Project Total		\$252		

Ernst & Young - France						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: November 1, 2005 through December 2, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Individual Fees
Fines	Emmanuelle	EmF	Manager	12.0	\$286	\$3,432
Broussin	Vincent	ViB	Senior	2.0	\$237	\$474
Martin	Philippe	MeP	Partner	2.0	\$363	\$726
Kerspern	Christelle	ChK	Senior Manager	2.0	\$314	\$628
				18.0		\$5,260

Ernst & Young - TSRS France									
Delphi Corporation - International SOX									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS - SOX 404 IT Assistance									
Fines	Emmanuelle	Emf	Manager	11/14/05	Review of SAP + Blois issues	1.3	\$286	\$372	International SOX
Fines	Emmanuelle	Emf	Manager	11/15/05	Conference call avec DT sur SAP	0.7	\$286	\$200	International SOX
Fines	Emmanuelle	Emf	Manager	11/16/05	Update testing documentation for SAP	1.9	\$286	\$543	International SOX
Fines	Emmanuelle	Emf	Manager	11/16/05	Conference call with management of Blois	0.9	\$286	\$257	International SOX
Fines	Emmanuelle	Emf	Manager	11/16/05	Update of documentation of Blois (BPCS, CODA, PRIMMO)	2.2	\$286	\$629	International SOX
Fines	Emmanuelle	Emf	Manager	11/17/05	Conference call with Deloitte to review their comments on Blois	1.3	\$286	\$372	International SOX
Fines	Emmanuelle	Emf	Manager	11/28/05	Testing of SAP remediated controls	3.7	\$286	\$1,058	International SOX
Fines Total						12.0		\$3,432	
Broussin	Vincent	VJB	Senior	11/16/05	Update of RCM and management documentation on IT General controls (SAP - Paris DPH)	1.4	\$237	\$332	International SOX
Broussin	Vincent	VJB	Senior	11/16/05	Validation of RCM and management documentation on IT General controls (SAP - Paris DPH) with A. Marquez	0.6	\$237	\$142	International SOX
Broussin Total						2.0		\$474	
Martin	Philippe	MeP	Partner	11/28/05	Review of RCM update on IT General controls (Blois BPCS & CSC)	1.2	\$363	\$436	International SOX
Martin	Philippe	MeP	Partner	11/28/05	Review of action plan on IT General controls (Blois BPCS & CSC)	0.8	\$363	\$290	International SOX
Martin Total						2.0		\$726	
Kerspern	Christelle	ChK	Senior Manager	11/28/05	Review of SAP issues and related updated doc	0.9	\$314	\$283	International SOX
Kerspern	Christelle	ChK	Senior Manager	11/28/05	Review of Blois issues and related updated doc	1.1	\$314	\$345	International SOX
Kerspern Total						2.0		\$628	
					Grand Total	18.0		\$5,260	

Ernst & Young - France
Delphi Corporation
Expense Summary
For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$7
Telecommunications	\$0
Miscellaneous	\$0
Total	\$7

Ernst & Young - TSRS France								
Delphi Corporation - International SOX								
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
TSRS- SOX 404 IT Assistance								
Fines	Emmanuelle	EF	Manager	11/28/05	Out of Town Travel - Transportation	Train Ticket (Paris - DPH)	\$7	International SOX
					Out of Town Travel - Transportation TOTAL		\$7	
					Grand Total		\$7	

Ernst & Young - India						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: November 1, 2005 through December 2, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Individual Fees
Agarwal	Harish	HA	Manager	1.6	\$286	\$458
Agarwal	Ankit	AA	Senior	9.4	\$237	\$2,228
				11.0		\$2,685

Ernst & Young - TSRS India									
Delphi Corporation - TSRS International SOX									
Summary of Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS- SOX 404 IT Assistance									
Agarwal	Harish	HA	Manager	38659	Co-ordination with Amit Kapil (Delphi IT India lead)	1.2	\$286	\$343	International SOX
Agarwal	Harish	HA	Manager	38663	Conference call with Peter & Andrew. Further review of issues	0.4	\$286	\$114	International SOX
Harish Agarwal Total						1.6		\$458	
Agarwal	Ankit	AA	Senior	38663	Conference call with Peter & Andrew. Further review of issues	0.6	\$237	\$142	International SOX
Agarwal	Ankit	AA	Senior	38664	Review of Access documents	2.7	\$237	\$640	International SOX
Agarwal	Ankit	AA	Senior	38664	Verification of access change implementation records	2.2	\$237	\$521	International SOX
Agarwal	Ankit	AA	Senior	38665	Preparation of report	3.9	\$237	\$924	International SOX
Ankit Agarwal Total						9.4		\$2,228	
					Grand Total	11.0		\$2,685	

Ernst & Young - India
Delphi Corporation
Expense Summary
For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$32
Miscellaneous	\$0
Total	\$32

Ernst & Young - TSRS India								
Delphi Corporation - TSRS International SOX								
Summary of Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
TSRS-SOX 404 IT Assistance								
Agarwal	Ankit	AA	Senior	11/07/05	Telecommunication	Communication expenses.	\$20	International SOX
Agarwal	Harish	HA	Manager	11/07/05	Telecommunication	Communication expenses.	\$12	International SOX
					Telecommunication TOTAL		\$32	
					Grand Total - India		\$32	

Ernst & Young - South America						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: November 1, 2005 through December 2, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Individual Fees
Lerch	Andres	AL	Partner	3.0	\$363	\$1,089
Marqueta	Sandro	SMS	Senior	40.0	\$237	\$9,480
Medina	Fabian	FM	Senior	16.0	\$237	\$3,792
Total				59.0		\$14,361

Ernst & Young - South America									
Delphi Automotive Systems, Sao Caetano Brazil									
Summary of 2005 Expenses by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS- SOX #04 IT Assistance									
Lerch	Andres	AL	Partner	11/07/05	Review of all the testing evidence	2.1	\$363	\$762	International SOX
Lerch	Andres	AL	Partner	11/07/05	Review of all the testing templates	0.9	\$363	\$327	International SOX
Lerch Total						3.0		\$1,089	
Marqueta	Sandro	SMS	Senior	11/01/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.4.1.1	2.3	\$237	\$545	International SOX
Marqueta	Sandro	SMS	Senior	11/01/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.5.1.1	2.6	\$237	\$616	International SOX
Marqueta	Sandro	SMS	Senior	11/01/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.5.1.2	3.1	\$237	\$735	International SOX
Marqueta	Sandro	SMS	Senior	11/02/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.2.5	2.1	\$237	\$498	International SOX
Marqueta	Sandro	SMS	Senior	11/02/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.3.1	2.7	\$237	\$640	International SOX
Marqueta	Sandro	SMS	Senior	11/02/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.5.1.1	3.2	\$237	\$758	International SOX
Marqueta	Sandro	SMS	Senior	11/03/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.1.1	1.9	\$237	\$450	International SOX
Marqueta	Sandro	SMS	Senior	11/03/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.3.1	2.9	\$237	\$687	International SOX
Marqueta	Sandro	SMS	Senior	11/03/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.1.2	3.2	\$237	\$758	International SOX
Marqueta	Sandro	SMS	Senior	11/04/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.1.3	2.8	\$237	\$664	International SOX
Marqueta	Sandro	SMS	Senior	11/04/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.1.1	3.4	\$237	\$806	International SOX
Marqueta	Sandro	SMS	Senior	11/04/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.1.2	1.8	\$237	\$427	International SOX
Marqueta	Sandro	SMS	Senior	11/05/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.1	2.3	\$237	\$545	International SOX
Marqueta	Sandro	SMS	Senior	11/05/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.2	3.6	\$237	\$853	International SOX
Marqueta	Sandro	SMS	Senior	11/05/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.4	2.1	\$237	\$498	International SOX
Marqueta Total						40.0		\$9,480	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Medina	Fabian	FM	Senior	11/01/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.3	1.2	\$237	\$284	International SOX
Medina	Fabian	FM	Senior	11/01/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.2.1.2	1.8	\$237	\$427	International SOX
Medina	Fabian	FM	Senior	11/02/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.4.2.1	0.9	\$237	\$213	International SOX
Medina	Fabian	FM	Senior	11/02/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.4.2.2	2.1	\$237	\$498	International SOX
Medina	Fabian	FM	Senior	11/03/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.2.1	1.1	\$237	\$261	International SOX
Medina	Fabian	FM	Senior	11/03/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.2.2	1.9	\$237	\$450	International SOX
Medina	Fabian	FM	Senior	11/04/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.3.2.3	1.7	\$237	\$403	International SOX
Medina	Fabian	FM	Senior	11/04/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.1	1.3	\$237	\$308	International SOX
Medina	Fabian	FM	Senior	11/05/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.2	2.4	\$237	\$569	International SOX
Medina	Fabian	FM	Senior	11/05/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.2	1.6	\$237	\$379	International SOX
Medina	Fabian	FM	Senior	11/05/05	Retesting of the issues identified from the last testing (52 issues) for SOX purposes - Issue 1.1.2.2	16.0		\$3,792	International SOX
Medina Total					Grand Total	59.0		\$14,361	

Ernst & Young - South America
Delphi Corporation
Expense Summary
For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$306
Out of Town Travel - Transportation	\$274
Telecommunications	\$0
Miscellaneous	\$0
Total	\$580

Ernst & Young - South America							Exchange Rate		
Delphi Automotive Systems, Sao Caetano Brazil							0.372	BRL/USD	
Summary of 2005 Expenses by Category									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount BRL	Expense Amount USD	Activity Code
Marqueta	Sandro	SMS	Senior	11/01/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Marqueta	Sandro	SMS	Senior	11/02/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Marqueta	Sandro	SMS	Senior	11/03/05	Out of Town Travel - Meals	Dinner	-	\$21	SOX 404
Marqueta	Sandro	SMS	Senior	11/03/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Marqueta	Sandro	SMS	Senior	11/04/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Marqueta	Sandro	SMS	Senior	11/05/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Marqueta	Sandro	SMS	Senior	11/06/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Medina	Fabian	FM	Senior	11/01/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Medina	Fabian	FM	Senior	11/02/05	Out of Town Travel - Meals	Dinner	-	\$19	SOX 404
Medina	Fabian	FM	Senior	11/02/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Medina	Fabian	FM	Senior	11/03/05	Out of Town Travel - Meals	Breakfast	-	\$24	SOX 404
Medina	Fabian	FM	Senior	11/03/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Medina	Fabian	FM	Senior	11/04/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Medina	Fabian	FM	Senior	11/06/05	Out of Town Travel - Meals	Breakfast	-	\$10	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/04/05	Out of Town Travel - Meals	Dinner	R\$ 210	\$78	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/06/05	Out of Town Travel - Meals	Coffee	-	\$9	SOX 404
Medina	Fabian Medina	FM	Senior	11/07/05	Out of Town Travel - Transportation	Taxi Aeroporto Cd de México	331.00	\$306	SOX 404
Medina	Fabian Medina	FM	Senior	11/07/05	Out of Town Travel - Transportation	Taxi Aeroporto -Home	-	\$14	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount BRL	Expense Amount USD	Activity Code
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/01/05	Out of Town Travel - Transportation	Taxi Delphi - restaurant - Delphi	-	\$11	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/01/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel	-	\$11	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/01/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi	-	\$8	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/01/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel	-	\$11	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/02/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel	-	\$20	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/03/05	Out of Town Travel - Transportation	Taxi Delphi - restaurant - Delphi	-	\$10	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/03/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel	-	\$10	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/03/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi	-	\$8	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/03/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel	-	\$10	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/04/05	Out of Town Travel - Transportation	Taxi Delphi - restaurant - Delphi	-	\$9	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/04/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi	-	\$8	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/04/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel	-	\$10	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/05/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel	-	\$11	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/05/05	Out of Town Travel - Transportation	Taxi Hotel- Dinner	R\$ 60	\$22	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/05/05	Out of Town Travel - Transportation	Taxi Dinner-Hotel	R\$ 70	\$26	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/06/05	Out of Town Travel - Transportation	Taxi hotel - Guarulhos airport	R\$ 102	\$38	SOX 404
Medina - Marqueta	Fabian - Sandro	FM - SMS	Senior	11/07/05	Out of Town Travel - Transportation	Taxi Aeropuerto Cd de México	-	\$23	SOX 404
Grand Total							232.00	\$274	
							R\$ 563	\$580	



INVOICE NUMBER: US0123046137

December 2, 2005

Ms. Laura Marion
Executive Director, Financial Results
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk – Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

PO Number: 450108958

Sixth progress billing for professional services rendered by the United States and expenses incurred for the post-petition period November 1, 2005 through December 2, 2005, relating to Delphi's Financial Accounting Standard Board's ("FASB") Statement No. 142 ("SFAS 142") Goodwill and Other Intangible Assets analysis; pursuant to our engagement letter dated June 3, 2005 and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$4,650.00
Expenses	<u>0.00</u>
Total Due	\$4,650.00

Total Fees Requested: \$4,650

80% of Total Due: \$3,720

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
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1



INVOICE NUMBER: US0123046100

December 2, 2005

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

PLEASE REMIT TO:

Ernst & Young
Bank of America – Chic. 96550
P.O. Box 96550
Chicago, IL 60693

EIN: 34-6565596

BU: US001 CLIENT NUMBER: 60011849

For professional services rendered by the United States for the post-petition period November 1, 2005 through December 2, 2005 in connection with continued consultation regarding matters regarding Internal Revenue Code Section 382, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$25,890.00
Expenses	<u>0.00</u>
Total Due	\$25,890.00

Total Fees Requested: \$25,890
80% of Total Due: \$20,712

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

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Ernst & Young									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TAS/Tax Section 382 Analysis									
Blank	Jacob M.	JMB	Partner	11/01/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.4	\$750	\$300	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/02/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.7	\$750	\$525	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/09/05	Reviewing Section 382 issues with the Company or its legal counsel.	2.9	\$750	\$2,175	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/10/05	Reviewing Section 382 issues with the Company or its legal counsel.	1.1	\$750	\$825	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/11/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.6	\$750	\$450	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/13/05	Reviewing Section 382 issues with the Company or its legal counsel.	1.4	\$750	\$1,050	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/14/05	Reviewing Section 382 issues with the Company or its legal counsel.	2.1	\$750	\$1,575	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/15/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.9	\$750	\$675	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/16/05	Reviewing Section 382 issues with the Company or its legal counsel.	1.1	\$750	\$825	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/21/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.4	\$750	\$300	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/22/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.6	\$750	\$450	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/27/05	Reviewing Section 382 issues with the Company or its legal counsel.	0.4	\$750	\$300	Section 382 Analysis
Blank	Jacob M.	JMB	Partner	11/29/05	Discussion with Skadden regarding Actual Knowledge.	0.9	\$750	\$675	Section 382 Analysis
Blank Total						13.5		\$10,125	
Ernst	Mary C.	MCE	Senior	11/04/05	Matters related to engagement letter and bankruptcy court retention. Reconciling Appalachosa percentage in Schedule 13G with our analysis (a request of Dan Phillips).	1.4	\$400	\$560	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/04/05	Discussing response to internal info request regarding engagement; responding to request.	0.6	\$400	\$240	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/07/05	Matters related to engagement letter and bankruptcy court retention. Call with Skadden to discuss Dodge & Cox 13g. Appalachosa request, trading claims plan, etc.	1.1	\$400	\$440	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/08/05	Engagement letter and bankruptcy retention issues.	1.2	\$400	\$480	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/09/05	Brief call with Steve Gale to discuss the report.	0.3	\$400	\$120	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/10/05	Verifying dates on 382 sources, editing report.	0.4	\$400	\$160	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/10/05	Verifying dates on 382 sources, editing report.	0.3	\$400	\$120	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/11/05	Reviewing transactions involving GM stock plans.	0.4	\$400	\$160	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/14/05	Call with Skadden regarding claims trading order.	0.9	\$400	\$360	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/17/05	Call with Steve Gale to discuss report and calculations.	0.9	\$400	\$360	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/17/05	Recalculating 382 without treating GM stock fund as a predecessor to the Delphi common stock fund.	0.7	\$400	\$280	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/21/05	Edits to 382 report based on discussion with Steve Gale.	0.4	\$400	\$160	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/21/05	Edits to 382 report based on discussion with Steve Gale.	0.2	\$400	\$80	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/21/05	Edits to 382 report based on discussions with Steve Gale.	0.2	\$400	\$80	Section 382 Analysis
Ernst	Mary C.	MCE	Senior	11/21/05	Edits to 382 report based on discussions with Steve Gale.	0.6	\$400	\$240	Section 382 Analysis

Ernst & Young									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Ericson Total						11.5		\$4,600	
Tucker	Howard J.	HJT	Partner	11/09/05	Reviewing Section 382 issues with the Company or its legal counsel.	2.6	\$675	\$1,755	Section 382 Analysis
Tucker	Howard J.	HJT	Partner	11/11/05	Reviewing Section 382 issues with the Company or its legal counsel.	1.6	\$675	\$1,080	Section 382 Analysis
Tucker	Howard J.	HJT	Partner	11/14/05	Reviewing Section 382 issues with the Company or its legal counsel.	3.4	\$675	\$2,295	Section 382 Analysis
Tucker	Howard J.	HJT	Partner	11/16/05	Reviewing Section 382 issues with the Company or its legal counsel.	2.2	\$675	\$1,485	Section 382 Analysis
Tucker Total						9.8		\$6,615	
Ward	Richard D.	RDW	Principal	11/02/05	Conference calls with Sensenbrenner, Tucker regarding 382 questions.	1.4	\$650	\$910	Section 382 Analysis
Ward	Richard D.	RDW	Principal	11/04/05	Call with Dan Phillips regarding 382 study.	0.4	\$650	\$260	Section 382 Analysis
Ward	Richard D.	RDW	Principal	11/08/05	Call relative to claims trading orders.	1.4	\$650	\$910	Section 382 Analysis
Ward Total						3.2		\$2,080	
Ward	Richard D.	RDW	Principal	11/14/05	Prepare for and participate in conference call relative to trading restrictions order.	1.4	\$650	\$910	Section 382 Analysis
Ward	Richard D.	RDW	Principal	11/17/05	Review updates to calculations and discuss with Ericson, conference call with Steve Gale regarding open issues.	2.4	\$650	\$1,560	Section 382 Analysis
Ward Total						7.0		\$4,550	
Grand Total						41.8		\$25,890	



INVOICE NUMBER: US0123046401

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Australia for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

			Invoiced Rates			
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Partner	EYP1	5.5	\$ 330	\$ 1,815		\$ 1,815
Sr Manager	EYSM1	5.1	\$ 285	\$ 1,454		\$ 1,454
Senior	EYSASL	93.5	\$ 190	\$ 17,765		\$ 17,765
		104.1		\$ 21,034	\$	\$ 21,034

Total Due

\$21,034.00

Total Fees Requested: \$21,034
80% of Total Due: \$16,827

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Ernst & Young - Australia									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Bailor	Liz	LB	Senior Manager	11/09/05	Weekly Global Team status call.	0.6	\$285	\$171	SOX 404
Bailor	Liz	LB	Manager	11/18/05	Discussion with Senior and Partner on engagement progress.	0.6	\$285	\$171	SOX 404
Bailor	Liz	LB	Senior Manager	11/23/05	Weekly Global Team status call.	0.6	\$285	\$171	SOX 404
Bailor	Liz	LB	Manager	11/23/05	Discussion with Senior on current status.	1.2	\$285	\$342	SOX 404
Bailor	Liz	LB	Senior Manager	11/24/05	Closing meeting preparation and attendance with EY team and site management.	2.1	\$285	\$599	SOX 404
Bailor Total						5.1		\$1,454	
Leong	Kellie	KL	Senior	11/07/05	Pre-work for next week roll forward validation work - communicating and selecting samples.	2.9	\$190	\$551	SOX 404
Leong	Kellie	KL	Senior	11/09/05	Weekly Global Team status call.	0.6	\$190	\$114	SOX 404
Leong	Kellie	KL	Senior	11/11/05	Pre-work for next week roll forward validation work - communicating and selecting samples.	1.9	\$190	\$361	SOX 404
Leong	Kellie	KL	Senior	11/14/05	Discussion with SOX Validation Leader on minor issues noted.	1.1	\$190	\$209	SOX 404
Leong	Kellie	KL	Senior	11/14/05	Rollforward validation test - samples selection.	2.9	\$190	\$551	SOX 404
Leong	Kellie	KL	Senior	11/14/05	Discussion with site management in relation to status of remediation of deficiencies noted.	3.6	\$190	\$684	SOX 404
Leong	Kellie	KL	Senior	11/16/05	Weekly Global Team status call.	0.4	\$190	\$76	SOX 404
Leong	Kellie	KL	Senior	11/16/05	Discussion with SOX Validation Leader on minor issues noted and problem resolution (i.e. design test).	1.9	\$190	\$361	SOX 404
Leong	Kellie	KL	Senior	11/16/05	Rollforward validation test - samples selection.	2.4	\$190	\$456	SOX 404
Leong	Kellie	KL	Senior	11/16/05	Review of updated control objective template.	2.8	\$190	\$532	SOX 404
Leong	Kellie	KL	Senior	11/17/05	Review of updated control objective template.	2.1	\$190	\$399	SOX 404
Leong	Kellie	KL	Senior	11/17/05	Discussion with site management on current project status.	2.6	\$190	\$494	SOX 404
Leong	Kellie	KL	Senior	11/17/05	Rollforward validation test - samples review and documentation - Fixed Assets (1.1.2.1) & Inventory (2.3.2.3).	2.9	\$190	\$551	SOX 404
Leong	Kellie	KL	Senior	11/18/05	Accumulation of information related to preparation of fee application.	1.2	\$190	\$228	SOX 404
Leong	Kellie	KL	Senior	11/18/05	Discussion with site management and Senior Manager and Partner.	1.9	\$190	\$361	SOX 404
Leong	Kellie	KL	Senior	11/18/05	Rollforward validation test - samples review and documentation - Financial Reporting (5.4.1.1) & Revenue (4.1.3.4).	2.6	\$190	\$494	SOX 404
Leong	Kellie	KL	Senior	11/18/05	Rollforward validation test - samples review and documentation - Inventory (2.3.2.3).	2.8	\$190	\$532	SOX 404
Leong	Kellie	KL	Senior	11/19/05	Rollforward validation test - samples review and documentation - Inventory (2.3.2.3).	2.9	\$190	\$551	SOX 404
Leong	Kellie	KL	Senior	11/21/05	Rollforward validation test - samples review and documentation - Financial Reporting (5.4.1.1) & Revenue (4.1.3.4).	1.9	\$190	\$361	SOX 404
Leong	Kellie	KL	Senior	11/21/05	Rollforward validation test - samples review and documentation - Financial Reporting (5.4.1.1) & Revenue (4.1.3.4).	2.4	\$190	\$456	SOX 404



INVOICE NUMBER: US0123046930

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Australia for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 252	\$ 252
	\$ 252	\$ 252

Total Due

\$252.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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Ernst & Young - Australia

Delphi Corporation

Expense Summary

For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$246
Telecommunications	\$6
Miscellaneous	\$0
Total	\$252

Ernst & Young - Australia												Exchange Rate			
Delphi Corporation												\$0.76		AUD/USD	
Summary of 2005 Expenses by Professional															
For the period: November 1, 2005 through December 2, 2005															
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Amount - AUD	GST	Total Expense - AUD	Expense Amount - USD	Activity Code					
Bailor	Liz	LB	Senior Manager	11/18/05	Out of Town Travel - Transportation	\$25.35	\$0.00	\$25.35	\$19.27	SOX 404					
Bailor	Liz	LB	Senior Manager	11/18/05	Out of Town Travel - Transportation	\$8.46	\$0.85	\$9.31	\$7.08	SOX 404					
Bailor	Liz	LB	Senior Manager	11/23/05	Out of Town Travel - Transportation	\$25.35	\$0.00	\$25.35	\$19.27	SOX 404					
Bailor	Liz	LB	Senior Manager	11/23/05	Out of Town Travel - Transportation	\$8.46	\$0.85	\$9.31	\$7.08	SOX 404					
Bailor	Liz	LB	Senior Manager	11/24/05	Out of Town Travel - Transportation	\$47.03	\$4.70	\$51.73	\$39.31	SOX 404					
Leong	Kellie	KL	Senior	11/14/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/16/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/17/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/18/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/19/05	Out of Town Travel - Transportation	\$14.00	\$0.00	\$14.00	\$10.64	SOX 404					
Leong	Kellie	KL	Senior	11/19/05	Out of Town Travel - Transportation	\$9.09	\$0.91	\$10.00	\$7.60	SOX 404					
Leong	Kellie	KL	Senior	11/21/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/22/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/23/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/24/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/25/05	Out of Town Travel - Transportation	\$13.00	\$0.00	\$13.00	\$9.88	SOX 404					
Leong	Kellie	KL	Senior	11/27/05	Out of Town Travel - Transportation	\$14.00	\$0.00	\$14.00	\$10.64	SOX 404					



INVOICE NUMBER: US0123046403

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Brazil for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	EYP1	8.0	\$ 330	\$ 2,640		\$ 2,640
Senior	EBSBZ	432.0	\$ 98	\$ 42,336		\$ 42,336
		440.0		\$ 44,976	\$ -	\$ 44,976
				VAT Tax		\$ 5,576
						\$ 50,552

Total Due

\$50,552.00

Total Fees Requested: \$50,522
80% of Total Due: \$40,442

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Due Upon Receipt

CLIENT COPY

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: November 1, 2005 through December 2, 2005									
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate (USD)	Total Individual Fees (USD)	Activity Code
Dantas	Rodrigo N.	RND	Senior	11/20/05	Travel from Salvador to Sao Paulo	2.1	\$98	\$206	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/21/05	Open Meeting, documentation request, testing for Revenue during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/21/05	Open Meeting, documentation request, testing for Revenue during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/22/05	Testing for Revenue during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/22/05	Testing for Revenue during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/23/05	Testing for Revenue during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/23/05	Testing for Revenue during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/24/05	Testing for Expenditures during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/24/05	Testing for Expenditures during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Testing for Financial Reporting during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Testing for Financial Reporting during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Testing for Financial Reporting during roll-forward - Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Final Meeting during roll-forward - Packard - discuss open items.	1.1	\$98	\$108	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/28/05	Testing for Revenue and Inventory - roll-forward validation at Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/28/05	Testing for Revenue and Inventory - roll-forward validation at Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/29/05	Testing for Revenue and Financial Report - roll-forward validation at Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/29/05	Testing for Revenue and Financial Report - roll-forward validation at Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Testing for Revenue and closing work papers - roll-forward validation at Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Testing for Revenue and closing work papers - roll-forward validation at Packard.	3.9	\$98	\$382	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Testing for Revenue and closing work papers - roll-forward validation at Packard.	2.9	\$98	\$284	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Closing Meeting - Packard - with Brazil team and Delphi management.	1.7	\$98	\$167	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Travel from Salvador to Sao Paulo - roll-forward validation at Packard.	2.7	\$98	\$265	SOX 404
Dantas Total						68.0		\$6,664	
Gifoni	Denise	DG	Senior	11/01/05	Packard (MF760) roll-forward testing - Fixed Assets	2.9	\$98	\$284	SOX 404
Gifoni	Denise	DG	Senior	11/01/05	Packard (MF760) roll-forward testing - Revenue	2.9	\$98	\$284	SOX 404
Gifoni	Denise	DG	Senior	11/01/05	Packard (MF760) roll-forward - Documentation request and follow-up	2.1	\$98	\$206	SOX 404
Gifoni	Denise	DG	Senior	11/03/05	Packard (MF760) roll-forward testing - Fixed Assets	2.9	\$98	\$284	SOX 404
Gifoni	Denise	DG	Senior	11/03/05	Packard (MF760) roll-forward testing - Revenue	2.9	\$98	\$284	SOX 404
Gifoni	Denise	DG	Senior	11/03/05	Packard (MF760) roll-forward - Documentation request and follow-up	2.1	\$98	\$206	SOX 404
Gifoni	Denise	DG	Senior	11/04/05	Packard (MF760) roll-forward - Recurred Procedures	2.9	\$98	\$284	SOX 404
Gifoni	Denise	DG	Senior	11/04/05	Packard (MF760) roll-forward testing - Revenue	2.9	\$98	\$284	SOX 404
Gifoni	Denise	DG	Senior	11/04/05	Packard (MF760) roll-forward - Documentation request and follow-up	2.1	\$98	\$206	SOX 404
Gifoni	Denise	DG	Senior	11/07/05	Packard (MF760) roll-forward testing - Inventory	3.9	\$98	\$382	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate (USD)	Total Individual Fees (USD)	Activity Code
Gifoni	Denise	DG	Senior	11/07/05	Packard (MP760) roll-forward - Verification of all documents received, talk to Eliane about all pending in order to receive all documentation needed next week.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/08/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/08/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/08/05	Packard (MP760) roll-forward - Documentation follow-up	1.1	\$98	\$108	SOX 404
Gifoni	Denise	DG	Senior	11/09/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/09/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/09/05	Packard (MP760) roll-forward - Documentation follow-up	1.1	\$98	\$108	SOX 404
Gifoni	Denise	DG	Senior	11/10/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/10/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/10/05	Packard (MP760) roll-forward - Documentation follow-up	1.8	\$98	\$176	SOX 404
Gifoni	Denise	DG	Senior	11/11/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/11/05	Piracaba - roll-forward - validation of closed remediation from interim validation - Revenue cycle.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/11/05	Packard (MP760) roll-forward - Documentation follow-up	1.9	\$98	\$186	SOX 404
Gifoni	Denise	DG	Senior	11/11/05	Packard (MP760) roll-forward - Verification of all documents received.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/16/05	Packard (MP760) roll-forward - Verification of all documents received.	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/16/05	Packard (MP760) roll-forward testing - Inventory	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/17/05	Packard (MP760) roll-forward testing - Fixed Assets	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/18/05	Packard (MP760) roll-forward - Required Procedures	3.9	\$98	\$382	SOX 404
Gifoni	Denise	DG	Senior	11/18/05	Packard (MP760) roll-forward - Documentation request and follow-up	3.9	\$98	\$382	SOX 404
Gifoni Total						92.0		\$9,016	
Kaufmann	Marco	MK	Senior	11/01/05	Gravatai (MC760) roll-forward - Documentation updating. Exhibit B, J and K.	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/01/05	Gravatai (MC760) roll-forward - Documentation updating. Exhibit B, J and K.	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/03/05	Jaguariuna (MH760) - Open Meeting and documents review.	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/03/05	Jaguariuna (MH760) - Roll-forward validation - Documents requested review.	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/04/05	Jaguariuna (MH760) - Roll-forward validation - Employee Cost.	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/04/05	Jaguariuna (MH760) - Roll-forward validation - Expenditure	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/07/05	Jaguariuna (MH760) - Roll-forward validation - Fixed Assets	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/07/05	Jaguariuna (MH760) - Roll-forward validation - Fixed Assets	3.9	\$98	\$382	SOX 404
Kaufmann	Marco	MK	Senior	11/07/05	Jaguariuna (MH760) - Roll-forward validation - Fixed Assets	2.1	\$98	\$206	SOX 404
Kaufmann	Marco	MK	Senior	11/08/05	Jaguariuna (MH760) - Roll-forward validation - Financial Reporting	3.8	\$98	\$372	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate (USD)	Total Individual Fees (USD)	Activity Code
Kaufmann	Marcio	MK	Senior	11/08/05	Jaguariuna (MH760) - Roll-forward validation - Financial Reporting	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/09/05	Jaguariuna (MH760) - Extension - required procedures - FR.	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/09/05	Jaguariuna (MH760) - Extension - required procedures for all sites.	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/10/05	Jaguariuna (MH760) - Extension - required procedures for all sites.	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/10/05	Jaguariuna (MH760) - Closing meeting and documents updating	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/11/05	Jaguariuna (MH760) - Documents updating	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/11/05	Jaguariuna (MH760) - Documents updating	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/14/05	Famar Argentina - Roll-forward validation - Procedures required for all sites.	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/14/05	Famar Argentina - Roll-forward validation - Procedures required for all sites.	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/15/05	Famar Argentina - Roll-forward validation - Wrap-up and closing meeting	3.9	\$98	\$382	SOX 404
Kaufmann	Marcio	MK	Senior	11/15/05	Famar Argentina - Roll-forward validation - Documentation updating.	3.9	\$98	\$382	SOX 404
Kaufmann Total						80.0		\$7,840	
Martinez	Rene	RM	Partner	11/11/05	Coordination of roll-forward validation at Jaguariuna, Piracicaba and Packard.	3.9	\$330	\$1,287	SOX 404
Martinez	Rene	RM	Partner	11/25/05	Coordination of roll-forward validation at Jaguariuna, Piracicaba and Packard.	0.2	\$330	\$66	SOX 404
Martinez	Rene	RM	Partner	11/25/05	Coordination of roll-forward validation at Jaguariuna, Piracicaba and Packard.	3.9	\$330	\$1,287	SOX 404
Martinez Total						8.0		\$2,640	
Monti	Fabriceio	FM	Senior	11/03/05	Planning for Inventory and Revenue cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/03/05	Preparatory review for Inventory and Revenue cycle. (Jaguariuna Site/Brazil)	2.2	\$98	\$216	SOX 404
Monti	Fabriceio	FM	Senior	11/03/05	Testing for Inventory and Revenue cycle. (Jaguariuna Site/Brazil)	2.1	\$98	\$206	SOX 404
Monti	Fabriceio	FM	Senior	11/04/05	Selecting the samples for testing. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/04/05	Selecting the support documentation of controls. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/07/05	Testing controls for Inventory cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/07/05	Testing controls for Inventory cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/08/05	Testing controls for Inventory cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/08/05	Testing controls for Inventory cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/09/05	Testing controls for revenue cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/09/05	Testing controls for revenue cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/10/05	Testing controls for revenue cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/10/05	Testing controls for revenue cycle. (Jaguariuna Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/11/05	Testing controls for roll-forward. (Jaguariuna Site/Brazil)	2.9	\$98	\$284	SOX 404
Monti	Fabriceio	FM	Senior	11/11/05	Testing controls for roll-forward. (Jaguariuna Site/Brazil)	2.9	\$98	\$284	SOX 404
Monti	Fabriceio	FM	Senior	11/11/05	Closing meeting in Jaguariuna Site/Brazil with Brazil team and Delphi management.	2.8	\$98	\$274	SOX 404
Monti	Fabriceio	FM	Senior	11/16/05	Testing controls for revenue cycle. (Piracicaba Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/16/05	Testing controls for revenue cycle. (Piracicaba Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/17/05	Testing controls for revenue cycle. (Piracicaba Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/17/05	Testing controls for revenue cycle. (Piracicaba Site/Brazil)	3.9	\$98	\$382	SOX 404
Monti	Fabriceio	FM	Senior	11/18/05	Testing controls for roll-forward. (Piracicaba Site/Brazil)	3.9	\$98	\$382	SOX 404

[illegible]



INVOICE NUMBER: US0123046931

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Austria for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 322	\$ 322
	\$ 322	\$ 322

Total Due

\$322.00

P.O. DWB00706

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Ernst & Young - Austria

Delphi Corporation

Expense Summary

For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$187
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$136
Telecommunication	\$0
Miscellaneous	\$0
Total	\$322



INVOICE NUMBER: US0123046402

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Austria for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Senior	EYSAUS	47.9	\$ 195	\$ 9,341		\$ 9,341
		47.9		\$ 9,341	\$ -	\$ 9,341

Total Due

\$9,341.00

Total Fees Requested: \$9,341
80% of Total Due: \$7,473

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[illegible]



INVOICE NUMBER: US0123046948

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Brazil for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u>	<u>Billable</u>	<u>Total</u>
<u>Identification</u>	<u>Expenses</u>	<u>Invoiced</u>
TRAVMISC	\$ 6,626	\$ 6,626
	\$ 6,626	\$ 6,626

Total Due

\$6,626.00

P.O. DWB00706

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Ernst & Young - Brazil
Delphi Corporation
Expense Summary
For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$2,365
Out of Town Travel - Meals	\$804
Out of Town Travel - Transportation	\$3,104
Telecommunication	\$352
Miscellaneous	\$0
Total	\$6,626

Ernst & Young - Brazil									
Delphi Corporation									
Summary of 2005 Expense by Category									
For the period: November 1, 2005 through December 2, 2005									

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (BRL)	Expense Amount (ARS)	Expense Amount (USD-Converted)	Activity Code
Dantas	Rodrigo N.	RND	Senior	11/25/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit (Rodrigo and Larissa) for roll-forward validation at Packard.	R\$ 28.60		USD 10.64	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/26/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 18.50		USD 6.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/26/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 22.00		USD 8.18	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/27/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 18.00		USD 6.70	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/29/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 13.00		USD 4.84	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/29/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 30.00		USD 11.16	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 13.44		USD 5.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/30/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 29.57		USD 11.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/28/08	Out of Town Travel - Meals	Lunch while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 9.50		USD 3.53	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/28/08	Out of Town Travel - Meals	Dinner while in São Paulo for audit - for roll-forward validation at Packard.	R\$ 30.00		USD 11.16	SOX 404
Gifoni	Denise	DG	Senior	11/01/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 18.00		USD 6.70	SOX 404
Gifoni	Denise	DG	Senior	11/03/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 18.00		USD 6.70	SOX 404
Gifoni	Denise	DG	Senior	11/04/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 20.00		USD 7.44	SOX 404
Gifoni	Denise	DG	Senior	11/07/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 19.00		USD 7.07	SOX 404
Gifoni	Denise	DG	Senior	11/16/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 19.00		USD 7.07	SOX 404
Gifoni	Denise	DG	Senior	11/17/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 23.00		USD 8.56	SOX 404
Gifoni	Denise	DG	Senior	11/18/05	Out of Town Travel - Meals	Lunch - Delphi São Caetano	R\$ 23.00		USD 8.56	SOX 404
Kaufmann	Marcio	MK	Senior	03/11/05	Out of Town Travel - Meals	Dinner while in Delphi Jaguariuna for roll-forward.	R\$ 42.00		USD 15.62	SOX 404
Kaufmann	Marcio	MK	Senior	04/11/05	Out of Town Travel - Meals	Dinner while in Delphi Jaguariuna for roll-forward.	R\$ 50.40		USD 18.75	SOX 404
Kaufmann	Marcio	MK	Senior	07/11/05	Out of Town Travel - Meals	Dinner while in Delphi Jaguariuna for roll-forward.	R\$ 43.50		USD 16.18	SOX 404
Kaufmann	Marcio	MK	Senior	08/11/05	Out of Town Travel - Meals	Dinner while in Delphi Jaguariuna for roll-forward.	R\$ 15.96		USD 5.94	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (BRL)	Expense Amount (ARS)	Expense Amount (USD-Converted)	Activity Code
Kaufmann	Marcio	MK	Senior	09/11/05	Out of Town Travel - Meals	Dinner while in Delphi Jaguaruna for roll-forward.	R\$ 34.76		USD 12.93	SOX 404
Kaufmann	Marcio	MK	Senior	11/11/05	Out of Town Travel - Meals	Dinner while in Delphi Jaguaruna for roll-forward.	R\$ 110.00		USD 40.92	SOX 404
Kaufmann	Marcio	MK	Senior	11/13/2005	Out of Town Travel - Meals	Dinner		ARS 109	USD 37.63	SOX 404
Kaufmann	Marcio	MK	Senior	11/14/2005	Out of Town Travel - Meals	Dinner		ARS 235	USD 80.98	SOX 404
Kaufmann	Marcio	MK	Senior	11/15/2005	Out of Town Travel - Meals	Dinner		ARS 141	USD 48.44	SOX 404
Monti	Fabricao	FM	Senior	11/03/05	Out of Town Travel - Meals	Lunch while in Jaguaruna for SOX test.	R\$ 42.00		USD 15.62	SOX 404
Monti	Fabricao	FM	Senior	11/03/05	Out of Town Travel - Meals	Dinner while in Jaguaruna for SOX test.	R\$ 45.54		USD 16.94	SOX 404
Monti	Fabricao	FM	Senior	11/07/05	Out of Town Travel - Meals	Dinner while in Jaguaruna for SOX test.	R\$ 60.50		USD 22.51	SOX 404
Monti	Fabricao	FM	Senior	11/08/05	Out of Town Travel - Meals	Lunch while in Jaguaruna for SOX test.	R\$ 37.84		USD 14.08	SOX 404
Monti	Fabricao	FM	Senior	11/08/05	Out of Town Travel - Meals	Dinner with Marcio Kaufmann while in Jaguaruna for SOX test.	R\$ 80.00		USD 29.76	SOX 404
Monti	Fabricao	FM	Senior	11/10/05	Out of Town Travel - Meals	Lunch while in Jaguaruna for SOX test.	R\$ 32.78		USD 12.19	SOX 404
Monti	Fabricao	FM	Senior	11/10/05	Out of Town Travel - Meals	Dinner with Marcio Kaufmann while in Jaguaruna for SOX test.	R\$ 101.30		USD 37.68	SOX 404
Monti	Fabricao	FM	Senior	11/11/05	Out of Town Travel - Meals	Lunch while in Jaguaruna for SOX test.	R\$ 45.44		USD 16.90	SOX 404
Monti	Fabricao	FM	Senior	11/16/05	Out of Town Travel - Meals	Lunch with Larissa S. Pires while in Piracicaba for SOX test.	R\$ 52.00		USD 19.34	SOX 404
Pires	Larissa S.	LSP	Senior	11/09/05	Out of Town Travel - Meals	Dinner while in Piracicaba for audit.	R\$ 47.20		USD 17.56	SOX 404
Pires	Larissa S.	LSP	Senior	11/10/05	Out of Town Travel - Meals	Dinner while in Piracicaba for audit.	R\$ 64.86		USD 24.13	SOX 404
Pires	Larissa S.	LSP	Senior	11/11/05	Out of Town Travel - Meals	Fast-food while in Piracicaba for audit.	R\$ 20.00		USD 7.44	SOX 404
Pires	Larissa S.	LSP	Senior	11/18/05	Out of Town Travel - Meals	Dinner while in Piracicaba for audit.	R\$ 42.79		USD 15.92	SOX 404
Pires	Larissa S.	LSP	Senior	11/19/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit.	R\$ 26.45		USD 9.84	SOX 404
Pires	Larissa S.	LSP	Senior	11/20/05	Out of Town Travel - Meals	Lunch while in São Paulo for audit.	R\$ 34.76		USD 12.93	SOX 404
Pires	Larissa S.	LSP	Senior	11/22/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit.	R\$ 36.91		USD 13.73	SOX 404
Pires	Larissa S.	LSP	Senior	11/23/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit.	R\$ 48.25		USD 17.95	SOX 404

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Pires	Larissa S.	LSP	Senior	11/24/05	Out of Town Travel - Meals	Dinner while in São Paulo for audit.	R\$ 45.00		USD 16.74	SOX 404
Pires	Larissa S.	LSP	Senior	11/25/05	Out of Town Travel - Meals	Fast-food while in São Paulo for audit.	R\$ 25.00		USD 9.30	SOX 404
					Meals Total		R\$ 1,713.18	ARS 486	USD 804.35	
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Flight to São Paulo to roll-forward validation at Packard.	R\$ 745.62		USD 277.37	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Taxi from house to Salvador's Airport. to roll-forward validation at Packard.	R\$ 44.00		USD 16.37	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Taxi from São Paulo's Airport to Hotel. to roll-forward validation at Packard.	R\$ 87.00		USD 32.36	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/21/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi. to roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/21/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/22/05	Out of Town Travel - Transportation	Taxi From EY to Hotel. to roll-forward validation at Packard.	R\$ 6.00		USD 2.23	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/23/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi. to roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/23/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/23/05	Out of Town Travel - Transportation	Taxi from Hotel to restaurant. to roll-forward validation at Packard.	R\$ 10.00		USD 3.72	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/23/05	Out of Town Travel - Transportation	Taxi from restaurant to Hotel. to roll-forward validation at Packard.	R\$ 19.00		USD 7.07	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/25/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi. to roll-forward validation at Packard.	R\$ 8.00		USD 2.98	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/26/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 8.00		USD 2.98	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/27/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi. to roll-forward validation at Packard.	R\$ 21.00		USD 7.81	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/27/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 20.00		USD 7.44	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/28/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi. to roll-forward validation at Packard.	R\$ 40.00		USD 14.88	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/28/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 40.32		USD 15.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/29/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi. to roll-forward validation at Packard.	R\$ 40.32		USD 15.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/29/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel. to roll-forward validation at Packard.	R\$ 40.32		USD 15.00	SOX 404

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Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Flight from São Paulo to Salvador - for roll-forward validation at Packard.	R\$ 648.62		USD 241.29	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi - for roll-forward validation at Packard.	R\$ 40.32		USD 15.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel - for roll-forward validation at Packard.	R\$ 40.32		USD 15.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Taxi from Delphi to Airport - for roll-forward validation at Packard.	R\$ 80.00		USD 29.76	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Out of Town Travel - Transportation	Taxi from Airport to home - for roll-forward validation at Packard.	R\$ 52.00		USD 19.34	SOX 404
Gifoni	Denise	DG	Senior	11/01/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Gifoni	Denise	DG	Senior	11/01/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 12.00		USD 4.46	SOX 404
Gifoni	Denise	DG	Senior	11/03/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Gifoni	Denise	DG	Senior	11/03/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 12.00		USD 4.46	SOX 404
Gifoni	Denise	DG	Senior	11/04/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Gifoni	Denise	DG	Senior	11/04/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 12.00		USD 4.46	SOX 404
Gifoni	Denise	DG	Senior	11/07/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Gifoni	Denise	DG	Senior	11/07/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 8.00		USD 2.98	SOX 404
Gifoni	Denise	DG	Senior	11/08/05	Out of Town Travel - Transportation	Mileage from EY to Delphi Piracicaba	R\$ 162.00		USD 60.26	SOX 404
Gifoni	Denise	DG	Senior	11/11/05	Out of Town Travel - Transportation	Mileage from Delphi Piracicaba to EY	R\$ 162.00		USD 60.26	SOX 404
Gifoni	Denise	DG	Senior	11/16/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 12.00		USD 4.46	SOX 404
Gifoni	Denise	DG	Senior	11/16/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Gifoni	Denise	DG	Senior	11/17/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 12.00		USD 4.46	SOX 404
Gifoni	Denise	DG	Senior	11/17/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Gifoni	Denise	DG	Senior	11/18/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano	R\$ 12.00		USD 4.46	SOX 404
Gifoni	Denise	DG	Senior	11/18/05	Out of Town Travel - Transportation	Mileage from EY to Delphi São Caetano	R\$ 54.00		USD 20.09	SOX 404
Kaufmann	Marcio	MK	Senior	03/11/05	Out of Town Travel - Transportation	Mileage from EY - São Paulo to Delphi Jaguaruna	R\$ 144.00		USD 53.57	SOX 404

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Kaufmann	Marcio	MK	Senior	03/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna	R\$ 16.70		USD 6.21	SOX 404
Kaufmann	Marcio	MK	Senior	03/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna	R\$ 13.00		USD 4.84	SOX 404
Kaufmann	Marcio	MK	Senior	04/11/05	Out of Town Travel - Transportation	Mileage from Delphi Jaguaruna to EY São Paulo for roll-forward.	R\$ 144.00		USD 53.57	SOX 404
Kaufmann	Marcio	MK	Senior	04/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna for roll-forward.	R\$ 16.70		USD 6.21	SOX 404
Kaufmann	Marcio	MK	Senior	07/11/05	Out of Town Travel - Transportation	Mileage from EY - São Paulo to Delphi Jaguaruna	R\$ 144.00		USD 53.57	SOX 404
Kaufmann	Marcio	MK	Senior	07/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna for roll-forward.	R\$ 16.70		USD 6.21	SOX 404
Kaufmann	Marcio	MK	Senior	09/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna for roll-forward.	R\$ 13.00		USD 4.84	SOX 404
Kaufmann	Marcio	MK	Senior	10/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna for roll-forward.	R\$ 13.00		USD 4.84	SOX 404
Kaufmann	Marcio	MK	Senior	11/11/05	Out of Town Travel - Transportation	Mileage from Delphi Jaguaruna to EY São Paulo for roll-forward.	R\$ 144.00		USD 53.57	SOX 404
Kaufmann	Marcio	MK	Senior	11/11/05	Out of Town Travel - Transportation	Pike (toll) - in the way to Delphi Jaguaruna for roll-forward.	R\$ 16.70		USD 6.21	SOX 404
Kaufmann	Marcio	MK	Senior	11/13/2005	Out of Town Travel - Transportation	Taxi	R\$ 70.00		USD 26.04	SOX 404
Kaufmann	Marcio	MK	Senior	11/13/2005	Out of Town Travel - Transportation	Air ticket	R\$ 788.93		USD 293.48	SOX 404
Kaufmann	Marcio	MK	Senior	11/13/2005	Out of Town Travel - Transportation	Taxi		ARS 65	USD 22.36	SOX 404
Kaufmann	Marcio	MK	Senior	11/14/2005	Out of Town Travel - Transportation	Taxi		ARS 40	USD 13.76	SOX 404
Kaufmann	Marcio	MK	Senior	11/15/2005	Out of Town Travel - Transportation	Taxi		ARS 35	USD 12.04	SOX 404
Kaufmann	Marcio	MK	Senior	11/16/2005	Out of Town Travel - Transportation	Taxi		ARS 40	USD 13.76	SOX 404
Kaufmann	Marcio	MK	Senior	11/16/2005	Out of Town Travel - Transportation	Taxi	R\$ 72.84		USD 27.10	SOX 404
Monti	Fabrizio	FM	Senior	11/16/05	Out of Town Travel - Transportation	Toll between São Paulo City and Piracicaba Site	R\$ 14.70		USD 5.47	SOX 404
Monti	Fabrizio	FM	Senior	11/18/05	Out of Town Travel - Transportation	Mileage between São Paulo City and Piracicaba Site (11/16 - 11/18)	R\$ 402.30		USD 149.66	SOX 404
Monti	Fabrizio	FM	Senior	11/18/05	Out of Town Travel - Transportation	Toll between Piracicaba Site and São Paulo City	R\$ 14.70		USD 5.47	SOX 404
Pires	Larissa S.	LSP	Senior	11/06/05	Out of Town Travel - Transportation	Mileage from house to Salvador's Airport.	R\$ 54.00		USD 20.09	SOX 404
Pires	Larissa S.	LSP	Senior	11/06/05	Out of Town Travel - Transportation	Taxi from São Paulo's Airport to Hotel.	R\$ 87.01		USD 32.37	SOX 404

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Pires	Larissa S.	LSP	Senior	11/07/05	Out of Town Travel - Transportation	Taxi from São Paulo to Piracicaba - Delphi.	R\$ 390.00		USD 145.08	SOX 404
Pires	Larissa S.	LSP	Senior	11/08/05	Out of Town Travel - Transportation	Taxi from Hotel in Piracicaba to Delphi.	R\$ 25.00		USD 9.30	SOX 404
Pires	Larissa S.	LSP	Senior	11/10/05	Out of Town Travel - Transportation	Taxi from Hotel in Piracicaba to Delphi.	R\$ 25.00		USD 9.30	SOX 404
Pires	Larissa S.	LSP	Senior	11/11/05	Out of Town Travel - Transportation	Flight to Salvador.	R\$ 1,061.22		USD 394.77	SOX 404
Pires	Larissa S.	LSP	Senior	11/11/05	Out of Town Travel - Transportation	Taxi from Hotel in Piracicaba to Delphi.	R\$ 25.00		USD 9.30	SOX 404
Pires	Larissa S.	LSP	Senior	11/11/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel in Piracicaba.	R\$ 20.00		USD 7.44	SOX 404
Pires	Larissa S.	LSP	Senior	11/11/05	Out of Town Travel - Transportation	Taxi from Delphi-Piracicaba to São Paulo's Airport.	R\$ 260.01		USD 96.72	SOX 404
Pires	Larissa S.	LSP	Senior	11/11/05	Out of Town Travel - Transportation	Mileage from Salvador's Airport to house.	R\$ 54.00		USD 20.09	SOX 404
Pires	Larissa S.	LSP	Senior	11/15/05	Out of Town Travel - Transportation	Mileage from house to Salvador's Airport.	R\$ 54.00		USD 20.09	SOX 404
Pires	Larissa S.	LSP	Senior	11/22/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi.	R\$ 40.00		USD 14.88	SOX 404
Pires	Larissa S.	LSP	Senior	11/22/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel.	R\$ 60.00		USD 22.32	SOX 404
Pires	Larissa S.	LSP	Senior	11/24/05	Out of Town Travel - Transportation	Taxi from Hotel to Delphi.	R\$ 40.00		USD 14.88	SOX 404
Pires	Larissa S.	LSP	Senior	11/24/05	Out of Town Travel - Transportation	Flight to São Paulo.	R\$ 751.36		USD 279.51	SOX 404
Pires	Larissa S.	LSP	Senior	11/25/05	Out of Town Travel - Transportation	Taxi from Delphi to Hotel.	R\$ 40.00		USD 14.88	SOX 404
Pires	Larissa S.	LSP	Senior	11/25/05	Out of Town Travel - Transportation	Taxi from Delphi to São Paulo's Airport.	R\$ 79.99		USD 29.76	SOX 404
Pires	Larissa S.	LSP	Senior	11/25/05	Out of Town Travel - Transportation	Mileage from Salvador's Airport to home.	R\$ 54.00		USD 20.09	SOX 404
Pires	Larissa S.	LSP	Senior	11/25/05	Out of Town Travel - Transportation		R\$ 8,178.70	ARS 180	USD 3,104.39	
Dantas	Rodrigo N.	RND	Senior	11/20/05	Telecommunications	Roaming charges on cell phone calls while in São Paulo for SOX review - \$ 35 11/20 11/25 to roll-forward validation at Packard.	R\$ 94.08		USD 35.00	SOX 404
Dantas	Rodrigo N.	RND	Senior	11/20/05	Telecommunications	Roaming charges on cell phone calls while in São Paulo for SOX review - \$ 21 11/28 11/30	R\$ 56.45		USD 21.00	SOX 404
Kaufmann	Marcio	MK	Senior	04/11/05	Telecommunications	Telephone (roaming) while in Jaguaruna for roll-forward.	R\$ 57.00		USD 21.20	SOX 404
Kaufmann	Marcio	MK	Senior	11/11/05	Telecommunications	Telephone (roaming) while in Jaguaruna for roll-forward.	R\$ 63.00		USD 23.44	SOX 404
Monti	Fabrizio	FM	Senior	11/11/05	Telecommunications	Roaming charges on Tower-related cell phone calls while EY team for SOX test between 11/3/2005 and 11/11/2005	R\$ 30.00		USD 11.16	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount (BRL)	Expense Amount (ARS)	Expense Amount (USD-Converted)	Activity Code
Pires	Larissa S.	LSP	Senior	11/11/05	Telecommunications	Roaming charges on cell phone calls while in São Paulo for SOX review - \$ 60 11/06 - 11/11.	R\$ 159.99		USD 59.52	SOX 404
Pires	Larissa S.	LSP	Senior	11/18/05	Telecommunications	Roaming charges on cell phone calls while in São Paulo for SOX review - \$ 35 11/16 - 11/18.	R\$ 94.99		USD 35.34	SOX 404
Pires	Larissa S.	LSP	Senior	11/18/05	Telecommunications	Conference Call between Brazil and USA for Piracicaba's Close Meeting.	R\$ 160.10		USD 59.56	SOX 404
Pires	Larissa S.	LSP	Senior	11/25/05	Telecommunications	Roaming charges on cell phone calls while in São Paulo for SOX review - \$ 86 11/19 - 11/25.	R\$ 230.01		USD 85.56	SOX 404
					Telecommunications Total		R\$ 945.62		USD 351.77	
					Grand Total		R\$ 15,986.05	ARS 1,974	USD 6,625.73	



INVOICE NUMBER: US0123046404
December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by China for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Manager	EYM1	8.0	\$ 260	\$ 2,080		\$ 2,080
Senior	EYSCH	703.3	\$ 192	\$ 135,034		\$ 135,034
		711.3		\$ 137,114	\$	\$ 137,114

Total Due

\$137,114.00

Total Fees Requested: \$137,114
80% of Total Due: \$109,691

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

[illegible]

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Chan	Kelly	KYC	Senior	11/28/05	Discuss with site ICC and review of all the Exhibit B which have been revised subsequent to the initial testing period	TE451	2.1	\$192	\$403	SOX 404
Chan	Kelly	KYC	Senior	11/28/05	Discuss with site ICC and review of all the Exhibit B which have been revised subsequent to the initial testing period	TE451	3.9	\$192	\$749	SOX 404
Chan	Kelly	KYC	Senior	11/30/05	Attend weekly status conference call with global team.	TE451	0.8	\$192	\$154	SOX 404
Chan	Kelly	KYC	Senior	11/30/05	Plan and select sample for the validation test	TE451	2.1	\$192	\$403	SOX 404
Chan	Kelly	KYC	Senior	11/30/05	Perform testing procedure required in the Roll forward Validation Program and complete Exhibit G	TE451	3.8	\$192	\$730	SOX 404
Chan	Kelly	KYC	Senior	11/30/05	Perform testing procedure required in the Roll forward Validation Program and complete Exhibit G	TE451	3.9	\$192	\$749	SOX 404
Chan	Kelly	KYC	Senior	11/30/05	Perform testing procedure required in the Roll forward Validation Program and complete Exhibit G	TE451	3.9	\$192	\$749	SOX 404
Chan	Kelly	KYC	Senior	11/30/05	Perform testing procedure required in the Roll forward Validation Program and complete Exhibit G	TE451	3.9	\$192	\$749	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Prepare the detail expense report	TE451	0.6	\$192	\$115	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Complete Exhibit K Remediation Roll forward Summary of Findings	TE451	0.6	\$192	\$115	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Update Exhibit J Summary of Deficiency	TE451	0.7	\$192	\$134	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Discuss issues with client during closing meeting	TE451	0.9	\$192	\$173	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Perform testing procedure required in the Roll forward Validation Program and complete Exhibit G	TE451	2.1	\$192	\$403	SOX 404
Chan	Kelly	KYC	Senior	11/28-29/05	Obtain and review the test of one sample for each remediation plan	TE451	3.1	\$192	\$595	SOX 404
Chan	Kelly	KYC	Senior	11/28-29/05	Obtain and review the test of one sample for each remediation plan	TE451	3.8	\$192	\$730	SOX 404
Chan	Kelly	KYC	Senior	11/28-29/05	Obtain and review the test of one sample for each remediation plan	TE451	3.8	\$192	\$730	SOX 404
Chan	Kelly	KYC	Senior	11/28-29/05	Obtain and review the test of one sample for each remediation plan	TE451	40.0	\$192	\$7,680	SOX 404
Chan	Kelly	KYC	Senior	11/01/05	Review of test programs and going through testing procedures performed previously	TE 459	1.8	\$192	\$346	SOX 404
Chan	Kelly	KYC	Senior	11/01/05	Customize template for roll-forward and remediation testing	TE 459	3.4	\$192	\$653	SOX 404
Chan	Kelly	KYC	Senior	11/01/05	Prepare PBC list for Fixed Asset, Revenue, Financial Reporting & Treasury	TE 459	3.8	\$192	\$730	SOX 404
Chan	Kelly	KYC	Senior	11/02/05	Select sample to test Treasury control 6.1.4.1	TE 459	1.6	\$192	\$307	SOX 404
Chan	Kelly	KYC	Senior	11/02/05	Assisting client to obtain documents required in the PBC list	TE 459	3.6	\$192	\$691	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Cheang	Kiat Cheong	KC	Senior	11/02/05	Helping client to obtain sample selected and perform review and making copy of samples reviewed	TE 459	3.8	\$192	\$730	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/03/05	Making copy of samples reviewed in 5.3.1.1 & 5.4.1.1	TE 459	2.3	\$192	\$442	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/03/05	Select & obtain sample to test Financial Reporting controls 5.4.1.1	TE 459	3.3	\$192	\$634	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/03/05	Select & obtain sample to test Financial Reporting controls 5.3.1.1	TE 459	3.4	\$192	\$653	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/04/05	Interviewed AP Accountant to understand remediation for 5.3.2.1	TE 459	1.1	\$192	\$211	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/04/05	Making copy of samples reviewed in 5.3.2.1, 1.1.2.1, 1.1.3.1	TE 459	1.8	\$192	\$346	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/04/05	Reviewed transaction report for unaudited AP a/c and reconciliation performed for Sep-05	TE 459	2.4	\$192	\$461	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/04/05	Select and review samples for 1.1.2.1. & 1.1.3.1	TE 459	3.7	\$192	\$710	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/07/05	Select & review samples for 4.1.5.2. Make copy of samples reviewed	TE 459	2.2	\$192	\$422	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/07/05	Select & review samples for 1.1.2.4. Make copy of samples reviewed	TE 459	3.8	\$192	\$730	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/08/05	Interview AR Accountant to understand process flow in revenue recognition	TE 459	3.7	\$192	\$710	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/08/05	Working with AR Accountant to identify source of sample selection	TE 459	3.6	\$192	\$691	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/09/05	Going through report generated from system to select samples for 4.1.3.4 & 4.5.1.1	TE 459	3.8	\$192	\$730	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/09/05	Going through report generated from system to select samples for 4.1.3.4 & 4.5.1.1	TE 459	3.9	\$192	\$749	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/10/05	Making copy of samples reviewed 4.1.3.4 & 4.5.1.1	TE 459	1.3	\$192	\$250	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/10/05	Review samples selected for 4.1.3.4 & 4.5.1.1	TE 459	3.6	\$192	\$691	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/10/05	Review samples selected for 4.1.3.4 & 4.5.1.1	TE 459	3.4	\$192	\$653	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/11/05	Wrapping up, prepare Exhibit J & K	TE 459	1.6	\$192	\$307	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/11/05	Exit meeting for TB 459 with EY China team and Delphi management.	TE 459	1.6	\$192	\$307	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/11/05	Accumulation of information related to preparation of fee application.	TE 459	1.6	\$192	\$307	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/11/05	Select and review samples for 5.3.1.3. Make copy of sample reviewed.	TE 459	3.9	\$192	\$749	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Chang	Kia Cheong	KC	Senior	11/17/05	Study instruction, prepare for the audit, discuss with other team members in preparation for the audit	TE487	3.9	\$192	\$749	SOX 404
Chang	Kia Cheong	KC	Senior	11/21/05	Customize testing template for TB487	TE487	0.8	\$192	\$154	SOX 404
Chang	Kia Cheong	KC	Senior	11/21/05	Review & reconcile deficiency list provided by EY US & site ICC.	TE487	1.1	\$192	\$211	SOX 404
Chang	Kia Cheong	KC	Senior	11/21/05	Making sample selection for controls 5.3.1.1 & 5.4.1.1	TE487	1.1	\$192	\$211	SOX 404
Chang	Kia Cheong	KC	Senior	11/21/05	Prepare PBC list for Fixed Asset, Revenue, Financial Reporting & Treasury	TE487	2.1	\$192	\$403	SOX 404
Chang	Kia Cheong	KC	Senior	11/21/05	Making copies of documents provided Accountants & site ICC	TE487	3.1	\$192	\$595	SOX 404
Chang	Kia Cheong	KC	Senior	11/22/05	Review samples selected for controls 5.3.1.1, 5.4.1.1, 5.1.2.3 & 5.3.2.1	TE487	3.9	\$192	\$749	SOX 404
Chang	Kia Cheong	KC	Senior	11/22/05	Review samples selected for controls 6.2.2.2, 2.1.1.5, 2.4.1.1, 2.5.3.2, 4.1.1.4, 4.1.1.5, 4.5.1.1	TE487	3.9	\$192	\$749	SOX 404
Chang	Kia Cheong	KC	Senior	11/23/05	Making copies of samples selected for Accounting Expectation procedures	TE487	0.6	\$192	\$115	SOX 404
Chang	Kia Cheong	KC	Senior	11/23/05	Review PBP of Finance employee selected (3)	TE487	1.1	\$192	\$211	SOX 404
Chang	Kia Cheong	KC	Senior	11/23/05	Exit Meeting for TB 487 with EY China team and Delphi management.	TE487	1.1	\$192	\$211	SOX 404
Chang	Kia Cheong	KC	Senior	11/23/05	Completing Exhibit J & K	TE487	1.8	\$192	\$346	SOX 404
Chang	Kia Cheong	KC	Senior	11/23/05	Wrapping up & Filing documentation	TE487	3.6	\$192	\$691	SOX 404
Chang	Kia Cheong	KC	Senior	11/24/05	Discussion with the Finance Manager to understand deployment of the Accounting Expectation	TE487	0.9	\$192	\$173	SOX 404
Chang	Kia Cheong	KC	Senior	11/24/05	Going through previous work papers to understand the FA process	TE487	1.4	\$192	\$269	SOX 404
Chang	Kia Cheong	KC	Senior	11/24/05	Talk to the FA Accountant to understand the FA processes	TE487	1.4	\$192	\$269	SOX 404
Chang	Kia Cheong	KC	Senior	11/24/05	Talk to the GL Accountant to understand the structure of TB491 Shanghai	TE487	2.1	\$192	\$403	SOX 404
Chang	Kia Cheong	KC	Senior	11/24/05	Going through PBP of selected employee to determine compliance with Accounting Expectation Presentation	TE487	2.1	\$192	\$403	SOX 404
Chang	Kia Cheong	KC	Senior	11/25/05	Making copies of samples and various documentation for filing purposes	TE487	1.4	\$192	\$269	SOX 404
Chang	Kia Cheong	KC	Senior	11/25/05	Perform test on control 1.3.1.2	TE487	1.6	\$192	\$307	SOX 404
Chang	Kia Cheong	KC	Senior	11/25/05	Perform test on control 1.1.2.1	TE487	1.9	\$192	\$365	SOX 404
Chang	Kia Cheong	KC	Senior	11/25/05	Perform test on control 1.1.3.2	TE487	1.9	\$192	\$365	SOX 404
Chang	Kia Cheong	KC	Senior	11/25/05	Interview the personnel from EJV to understand Shanghai TB491 set-up	TE487	2.2	\$192	\$422	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Cheang Total										
Fan	Kimmy	KF	Manager	11/01/05	Daily communication with and status from staff.		119.0	\$260	\$22,848	SOX 404
Fan	Kimmy	KF	Manager	11/02/05	Daily communication with and status from staff.		0.3	\$260	\$78	SOX 404
Fan	Kimmy	KF	Manager	11/02/05	Conference call with team for status update		0.6	\$260	\$156	SOX 404
Fan	Kimmy	KF	Manager	11/03/05	Daily communication with and status from staff.		0.4	\$260	\$104	SOX 404
Fan	Kimmy	KF	Manager	11/05/05	Daily communication with and status from staff.		0.4	\$260	\$104	SOX 404
Fan	Kimmy	KF	Manager	11/07/05	Daily communication with and status from staff.		0.4	\$260	\$104	SOX 404
Fan	Kimmy	KF	Manager	11/08/05	Daily communication with and status from staff.		0.6	\$260	\$156	SOX 404
Fan	Kimmy	KF	Manager	11/09/05	Daily communication with and status from staff.		0.6	\$260	\$156	SOX 404
Fan	Kimmy	KF	Manager	11/09/05	Conference call with team for status update		0.6	\$260	\$156	SOX 404
Fan	Kimmy	KF	Manager	11/14/05	Accumulation of information related to preparation of fee application.		0.8	\$260	\$208	SOX 404
Fan	Kimmy	KF	Manager	11/28/05	Daily communication with and status from staff.		0.6	\$260	\$156	SOX 404
Fan	Kimmy	KF	Manager	11/29/05	Daily communication with and status from staff.		0.4	\$260	\$104	SOX 405
Fan	Kimmy	KF	Manager	11/30/05	Daily communication with and status from staff.		0.6	\$260	\$156	SOX 406
Fan	Kimmy	KF	Manager	12/01/05	Daily communication with and status from staff.		0.3	\$260	\$78	SOX 407
Fan	Kimmy	KF	Manager	12/02/05	Daily communication with and status from staff.		1.1	\$260	\$286	SOX 408
Fan Total										
Fan	Xiaohu	Fan	Senior	11/28/05	Travel from Beijing to Baicheng	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	11/28/05	Travel from Beijing to Baicheng and review the roll forward material	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	11/29/05	Remediation test of Fixed assets	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	11/29/05	Remediation test of Fixed assets	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	11/30/05	Roll forward test and remediation test of financial reporting process	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	11/30/05	Roll forward test and remediation test of financial reporting process	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	12/01/05	Remediation test of Inventories	TE491 - BC	2.7	\$192	\$518	SOX 404
Fan	Xiaohu	Fan	Senior	12/01/05	Remediation test of Inventories	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	12/01/05	Remediation test of Inventories	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	12/02/05	Remediation test of Inventories	TE491 - BC	1.4	\$192	\$269	SOX 404
Fan	Xiaohu	Fan	Senior	12/02/05	Remediation test of Inventories	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan	Xiaohu	Fan	Senior	12/02/05	Remediation test of Inventories	TE491 - BC	3.9	\$192	\$749	SOX 404
Fan Total										
Fu	Brieny	BF	Senior	11/21/05	Travel from Beijing to Baicheng	TE491 - GZ	2.1	\$192	\$403	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Fu	Brieny	BF	Senior	11/21/05	Preparatory review for Fixed assets and inventory. Negotiation with client about the change of system and control activity during the period and planning the following work. Travel from Beijing to Baicheng	TE491 - GZ	2.1	\$192	\$403	SOX 404
Fu	Brieny	BF	Senior	11/21/05		TE491 - GZ	3.9	\$192	\$749	SOX 404
Fu	Brieny	BF	Senior	11/22/05	Preparation of outstanding list; Sampling for Exhibit G (1) Validation Program - Inventory Roll forward Validation Program and Exhibit G (2) Validation Program - Inventory Roll forward Validation Program;	TE491 - GZ	2.2	\$192	\$422	SOX 404
Fu	Brieny	BF	Senior	11/22/05	Preparation of outstanding list; Sampling for Exhibit G (1) Validation Program - Inventory Roll forward Validation Program and Exhibit G (2) Validation Program - Inventory Roll forward Validation Program;	TE491 - GZ	3.9	\$192	\$749	SOX 404
Fu	Brieny	BF	Senior	11/22/05	Preparation of outstanding list; Sampling for Exhibit G (1) Validation Program - Inventory Roll forward Validation Program and Exhibit G (2) Validation Program - Inventory Roll forward Validation Program;	TE491 - GZ	3.9	\$192	\$749	SOX 404
Fu	Brieny	BF	Senior	11/23/05	Conference call with manager to discuss status.	TE491 - GZ	3.2	\$192	\$614	SOX 404
Fu	Brieny	BF	Senior	11/23/05	Follow up the findings/remediation in testing of Inventory and copy related data.	TE491 - GZ	0.9	\$192	\$173	SOX 404
Fu	Brieny	BF	Senior	11/23/05	Document and copy related Inventory data for files.	TE491 - GZ	3.6	\$192	\$691	SOX 404
Fu	Brieny	BF	Senior	11/23/05	Follow up the findings/remediation in testing of Fixed assets Roll forward Validation Program.	TE491 - GZ	3.3	\$192	\$634	SOX 404
Fu	Brieny	BF	Senior	11/24/05	Document and copy related Fixed Assets data for files.	TE491 - GZ	4.2	\$192	\$806	SOX 404
Fu	Brieny	BF	Senior	11/24/05	Reference and file the tested samples as working papers.	TE491 - GZ	3.3	\$192	\$634	SOX 404
Fu	Brieny	BF	Senior	11/24/05	Closing meeting for TB 491 - GZ with EY China team and Delphi management.	TE491 - GZ	3.7	\$192	\$710	SOX 404
Fu	Brieny	BF	Senior	11/25/05	Documents minutes from the closing meeting and update related information.	TE491 - GZ	1.8	\$192	\$346	SOX 404
Fu	Brieny	BF	Senior	11/25/05	Accumulation of information related to preparation of fee application.	TE491 - GZ	2.8	\$192	\$538	SOX 404
Fu	Brieny	BF	Senior	11/25/05	Follow up the additional test for deficiency raised by DTT in last time, and update the related deliverables	TE491 - GZ	3.2	\$192	\$614	SOX 404
Fu	Brieny	BF	Senior	11/29/05	Travel from Beijing to Baicheng	TE491 - GZ	3.9	\$192	\$749	SOX 404
Fu Total	Kelly Li	KL	Senior	11/28/05		TE491 - BC	52.0		\$9,984	
							3.9	\$192	\$749	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Li	Kelly Li	KL	Senior	11/28/05	Traveling from Beijing to Baicheng and review the roll forward material	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	11/29/05	Remediation test of expenditure process	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	11/29/05	Remediation test of expenditure process	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	11/30/05	Roll forward test and remediation test of revenue process	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	11/30/05	Roll forward test and remediation test of revenue process	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	12/01/05	Remediation test of employee cost process and roll forward test of accounting expectation and PBP	TE491 - BC	2.8	\$192	\$538	SOX 404
Li	Kelly Li	KL	Senior	12/01/05	Remediation test of employee cost process and roll forward test of accounting expectation and PBP	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	12/01/05	Remediation test of employee cost process and roll forward test of accounting expectation and PBP	TE491 - BC	3.9	\$192	\$749	SOX 404
Li	Kelly Li	KL	Senior	12/02/05	Roll forward test and remediation test of financial reporting process	TE491 - BC	1.4	\$192	\$269	SOX 404
Li	Kelly Li	KL	Senior	12/02/05	Roll forward test and remediation test of financial reporting process	TE491 - BC	3.9	\$192	\$749	SOX 404
Li Total	Kelly Li	KL	Senior	12/02/05	Roll forward test and remediation test of financial reporting process	TE491 - BC	3.9	\$192	\$749	SOX 404
							43.2		\$8,294	
Li	Lily	LL	Senior	11/21/05	Travel from Beijing to Baicheng	TE491 - GZ	2.3	\$192	\$442	SOX 404
Li	Lily	LL	Senior	11/21/05	Travel from Beijing to Baicheng	TE491 - GZ	3.9	\$192	\$749	SOX 404
Li	Lily	LL	Senior	11/21/05	Planning, perform substantive testing on sales	TE491 - GZ	3.9	\$192	\$749	SOX 404
Li	Lily	LL	Senior	11/22/05	Make hard copies of the documentation and reference external files.	TE491 - GZ	3.4	\$192	\$653	SOX 404
Li	Lily	LL	Senior	11/22/05	Perform substantive testing on sales and document the results,	TE491 - GZ	3.9	\$192	\$749	SOX 404
Li	Lily	LL	Senior	11/22/05	Perform substantive testing on financial reporting and document the results,	TE491 - GZ	3.9	\$192	\$749	SOX 404
Li	Lily	LL	Senior	11/23/05	Copy and reference external files.	TE491 - GZ	2.9	\$192	\$557	SOX 404
Li	Lily	LL	Senior	11/23/05	Conference call with Delphi Central team to discuss status.	TE491 - GZ	1.6	\$192	\$307	SOX 404
Li	Lily	LL	Senior	11/23/05	Perform substantive testing on financial reporting and document the results,	TE491 - GZ	2.3	\$192	\$442	SOX 404
Li	Lily	LL	Senior	11/23/05	Perform substantive testing on accounting expectations and document the results,	TE491 - GZ	3.9	\$192	\$749	SOX 404
Li	Lily	LL	Senior	11/24/05	Draft reports for TB 491 - GZ.	TE491 - GZ	3.4	\$192	\$653	SOX 404
Li	Lily	LL	Senior	11/24/05	Perform substantive testing on Accounting Expectation and document the results.	TE491 - GZ	3.3	\$192	\$634	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Li	Lily	LL	Senior	11/24/05	Copy and reference external files for Accounting Expectation.	TE491 - GZ	0.6	\$192	\$115	SOX 404
Li	Lily	LL	Senior	11/24/05	Perform substantive testing on PBP and Account Position and document the results. Copy and reference external files.	TE491 - GZ	3.1	\$192	\$595	SOX 404
Li	Lily	LL	Senior	11/24/05	Perform substantive testing on PBP and Account Position and document the results. Copy and reference external files.	TE491 - GZ	0.8	\$192	\$154	SOX 404
Li	Lily	LL	Senior	11/25/05	Issuance of final reporting deliverables.	TE491 - GZ	3.8	\$192	\$730	SOX 404
Li	Lily	LL	Senior	11/25/05	Prepare for and attend closing meeting with local management and EY China team.	TE491 - GZ	2.9	\$192	\$557	SOX 404
Li	Lily	LL	Senior	11/25/05	Following up on documentation according to the result of the meeting and wrapping up audit external files.	TE491 - GZ	3.9	\$192	\$749	SOX 404
Li	Lily	LL	Senior	11/28/05	Follow up the new requirements raised by Central team, including the reporting format, additional testing on the deficiency disclosed by DTT.	TE491 - GZ	1.2	\$192	\$230	SOX 404
Li Total							55.0		\$10,560	
Si	Cici	CCS	Senior	11/21/05	Perform testing for remediation of deficiency and roll forward test-reporting	TE491	0.8	\$192	\$154	SOX 404
Si	Cici	CCS	Senior	11/21/05	Went through the updated action plan with local management	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/21/05	Perform testing for remediation of deficiency and roll forward test-revenue Copy sample files	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/22/05	Perform testing for remediation of deficiency and roll forward test-revenue	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/22/05	Perform testing for remediation of deficiency and roll forward test-reporting	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/23/05	Perform testing for remediation of deficiency and roll forward test-reporting	TE491	1.2	\$192	\$230	SOX 404
Si	Cici	CCS	Senior	11/23/05	Weekly Delphi meeting with US	TE491	1.6	\$192	\$307	SOX 404
Si	Cici	CCS	Senior	11/23/05	Perform testing for remediation of deficiency and roll forward test-revenue	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/23/05	Perform testing for remediation of deficiency and roll forward test-reporting	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/24/05	Copy sample files	TE491	0.8	\$192	\$154	SOX 404
Si	Cici	CCS	Senior	11/24/05	Perform testing for remediation of deficiency and roll forward test-revenue	TE491	3.6	\$192	\$691	SOX 404
Si	Cici	CCS	Senior	11/24/05	Perform testing for remediation of deficiency and roll forward test-reporting	TE491	3.6	\$192	\$691	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
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Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Trial Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Zhang	Zhenyu	ZZY	Senior	11/21/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/22/05	Perform testing for remediation of deficiency of inventory process	TE491	0.7	\$192	\$134	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/22/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/22/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/23/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/23/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/23/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/23/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/24/05	Perform testing for remediation of deficiency of inventory process	TE491	0.7	\$192	\$134	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/24/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/24/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/25/05	Perform testing for remediation of deficiency of inventory process	TE491	0.7	\$192	\$134	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/25/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/25/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/27/05	Perform testing for remediation of deficiency of inventory process	TE491	0.8	\$192	\$154	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/28/05	Perform testing for remediation of deficiency of inventory process	TE491	0.8	\$192	\$154	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/28/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/28/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/28/05	Perform testing for remediation of deficiency of inventory process	TE491	3.9	\$192	\$749	SOX 404

Ernst & Young - China										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Last Name	First Name	Initials	Title	Date of Service	Note	Total Balance Reference	Time	Hourly Rate	Total Individual Fees	Activity Code
Zhang	Zhenyu	ZZY	Senior	11/29/05	Perform testing for remediation of deficiency of expenditure process	TE491	1.4	\$192	\$269	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/29/05	Perform testing for remediation of deficiency of expenditure process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/29/05	Perform testing for remediation of deficiency of expenditure process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/30/05	Perform testing for remediation of deficiency of expenditure process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/30/05	Perform testing for remediation of deficiency of expenditure process	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/01/05	Complete Exhibit J and K	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/01/05	Complete Exhibit J and K	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Conduct closing meeting	TE491	3.9	\$192	\$749	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Update work papers	TE491	3.9	\$192	\$749	SOX 404
Zhang Total							164.0		\$31,488	
					Grand Total		711.3		\$137,114	



INVOICE NUMBER: US0123046932

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbgo Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by China for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 7,340	\$ 7,340
	\$ 7,340	\$ 7,340

Total Due

\$7,340.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - China

Delphi Corporation

Expense Summary

For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$3,146
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$3,555
Per Diem / Daily Allowance	\$633
Telecommunication	\$6
Miscellaneous	\$0
Total	\$7,340

Ernst & Young - China								
Delphi Corporation								
Summary of 2005 Expense by Category								Exchange Rate
For the period: November 1, 2005 through December 2, 2005								\$0.121 CNY/US\$
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Chan	Kelly	KYC	Senior	11/28-12/1/05	Out of Town Travel - Lodging	Hotel while in Beijing for audit (11/28 - 12/1).	\$116	SOX 404
Fan	Xiaohu	Fan	Senior	11/28/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Fan	Xiaohu	Fan	Senior	11/29/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Fan	Xiaohu	Fan	Senior	11/30/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Fan	Xiaohu	Fan	Senior	12/01/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Fan	Xiaohu	Fan	Senior	12/02/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Fu	Briteny	BF	Senior	11/21/05	Out of Town Travel - Lodging	Hotel while in Guangzhou for audit (21/11 - 25/11).	\$285	SOX 404
Li	Kelly Li	KL	Senior	11/28/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Li	Kelly Li	KL	Senior	11/29/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Li	Kelly Li	KL	Senior	11/30/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Li	Kelly Li	KL	Senior	12/01/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Li	Kelly Li	KL	Senior	12/02/05	Out of Town Travel - Lodging	Hotel while in Beicheng (11/28 - 12/2).	\$27	SOX 404
Li	Lily	LL	Senior	11/21-25/05	Out of Town Travel - Lodging	Pearl Hotel in GZ.	\$287	SOX 404
Si	Cici	CCS	Senior	11/21/05	Out of Town Travel - Lodging	Hotel while in Shanghai for audit of TE491 Shanghai plant (11/21 - 11/25; 11/29- 12/2).	\$490	SOX 404
Tang	Aaron	AT	Senior	11/27/05	Out of Town Travel - Lodging	Four days lodging	\$187	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/11/05	Out of Town Travel - Lodging	Hotel accommodation while in Shanghai for audit of TE459 (10/31 - 11/11).	\$899	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Out of Town Travel - Lodging	Hotel while in Shanghai for audit of TE491 (11/21 - 12/2).	\$611	SOX 404
Out of Town Travel - Lodging Total							\$3,146	

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121	CNY/US\$
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Chan	Kelly	KYC	Senior	11/28/05	Out of Town Travel - Transportation	Taxi fare from home to Airport Express in Central	\$5	SOX 404
Chan	Kelly	KYC	Senior	11/28/05	Out of Town Travel - Transportation	Central to airport by Airport Express	\$13	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Out of Town Travel - Transportation	Airport to Central by Airport Express	\$13	SOX 404
Chan	Kelly	KYC	Senior	12/02/05	Out of Town Travel - Transportation	Taxi fare from Central to Home	\$4	SOX 404
Chan	Kelly	KYC	Senior	11/28 & 12/2	Out of Town Travel - Transportation	Flight to Beijing & return flight to Hong Kong	\$550	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/01/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$20	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/02/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$24	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/03/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$20	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/04/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$23	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/07/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$24	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/08/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$21	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/09/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$24	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/11/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$24	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/21/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$22	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/22/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$23	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/23/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$21	SOX 404
Cheang	Kiat Cheong	KC	Senior	11/24/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$18	SOX 404

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121 CNY/US\$	
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Cheang	Kiat Cheong	KC	Senior	11/25/05	Out of Town Travel - Transportation	Taxi to & from Delphi	\$7	SOX 404
Fan	Xiaohu	Fan	Senior	11/28/05	Out of Town Travel - Transportation	Flight - Travel from Beijing to Changchun	\$117	SOX 404
Fan	Xiaohu	Fan	Senior	11/28/05	Out of Town Travel - Transportation	Flight - Travel from Changchun to Beijing	\$129	SOX 404
Fan	Xiaohu	Fan	Senior	11/28/05	Out of Town Travel - Transportation	Travel to airport	\$13	SOX 404
Fan	Xiaohu	Fan	Senior	11/29/05	Out of Town Travel - Transportation	From client to hotel	\$1	SOX 404
Fan	Xiaohu	Fan	Senior	11/30/05	Out of Town Travel - Transportation	From client to hotel	\$1	SOX 404
Fan	Xiaohu	Fan	Senior	11/30/05	Out of Town Travel - Transportation	From hotel to client	\$1	SOX 404
Fu	Brieny	BF	Senior	11/21/05	Out of Town Travel - Transportation	Flight to Guangzhou	\$200	SOX 404
Fu	Brieny	BF	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee to Beijing Airport for audit	\$11	SOX 404
Fu	Brieny	BF	Senior	11/23/05	Out of Town Travel - Transportation	Taxi fee for traveling from hotel to client sit	\$10	SOX 404
Fu	Brieny	BF	Senior	11/25/05	Out of Town Travel - Transportation	Flight to Beijing	\$137	SOX 404
Fu	Brieny	BF	Senior	11/25/05	Out of Town Travel - Transportation	Taxi fee for traveling from client sit to hotel	\$10	SOX 404
Fu	Brieny	BF	Senior	11/26/05	Out of Town Travel - Transportation	Traveling fee to Guangzhou Airport for audit	\$3	SOX 404
Fu	Brieny	BF	Senior	11/26/05	Out of Town Travel - Transportation	Taxi fee to Beijing Airport to home	\$9	SOX 404
Li	Lily	LL	Senior	11/21/05	Out of Town Travel - Transportation	Flight from Beijing to Guangzhou	\$200	SOX 404
Li	Lily	LL	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee from home to Beijing airport	\$11	SOX 404
Li	Lily	LL	Senior	11/27/05	Out of Town Travel - Transportation	Flight back to Beijing	\$137	SOX 404
Li	Lily	LL	Senior	11/27/05	Out of Town Travel - Transportation	Taxi fee from hotel to Guangzhou airport	\$23	SOX 404

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121 CNY/US\$	
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Li	Lily	LL	Senior	11/27/05	Out of Town Travel - Transportation	Taxi fee from Beijing airport to home	\$8	SOX 404
Li	Kelly Li	KL	Senior	11/28/05	Out of Town Travel - Transportation	Airfare - Travel from Beijing to Changchun	\$117	SOX 404
Li	Kelly Li	KL	Senior	11/28/05	Out of Town Travel - Transportation	Airfare - Travel from Changchun to Beijing	\$129	SOX 404
Li	Kelly Li	KL	Senior	11/28/05	Out of Town Travel - Transportation	Travel to airport	\$13	SOX 404
Li	Kelly Li	KL	Senior	11/29/05	Out of Town Travel - Transportation	From client to hotel	\$1	SOX 404
Li	Kelly Li	KL	Senior	11/30/05	Out of Town Travel - Transportation	From client to hotel	\$1	SOX 404
Li	Kelly Li	KL	Senior	11/30/05	Out of Town Travel - Transportation	From hotel to client	\$1	SOX 404
Si	Cici	CCS	Senior	11/21/05	Out of Town Travel - Transportation	Airfare	\$109	SOX 404
Si	Cici	CCS	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Home to Airport)	\$11	SOX 404
Si	Cici	CCS	Senior	11/23/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Si	Cici	CCS	Senior	11/23/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$16	SOX 404
Si	Cici	CCS	Senior	11/24/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Si	Cici	CCS	Senior	11/24/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$16	SOX 404
Si	Cici	CCS	Senior	11/25/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Si	Cici	CCS	Senior	11/25/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$17	SOX 404
Si	Cici	CCS	Senior	11/26/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Airport)	\$3	SOX 404
Si	Cici	CCS	Senior	11/26/05	Out of Town Travel - Transportation	Taxi fee (Airport to home)	\$7	SOX 404
Si	Cici	CCS	Senior	11/27/05	Out of Town Travel - Transportation	Airfare	\$137	SOX 404

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121 CNY/US\$	
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Si	Cici	CCS	Senior	11/29/05	Out of Town Travel - Transportation	Airfare	\$95	SOX 404
Si	Cici	CCS	Senior	11/29/05	Out of Town Travel - Transportation	Taxi fee (Home to Airport)	\$11	SOX 404
Si	Cici	CCS	Senior	11/29/05	Out of Town Travel - Transportation	Taxi fee (Airport to Delphi office)	\$14	SOX 404
Si	Cici	CCS	Senior	11/29/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$20	SOX 404
Si	Cici	CCS	Senior	11/30/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Si	Cici	CCS	Senior	11/30/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$23	SOX 404
Si	Cici	CCS	Senior	12/01/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Si	Cici	CCS	Senior	12/01/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$15	SOX 404
Si	Cici	CCS	Senior	12/02/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Si	Cici	CCS	Senior	12/02/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Airport)	\$21	SOX 404
Tang	Aaron	AT	Senior	11/21/05	Out of Town Travel - Transportation	From office to Client's premise	\$5	SOX 404
Tang	Aaron	AT	Senior	11/21/05	Out of Town Travel - Transportation	From Client to home	\$8	SOX 404
Tang	Aaron	AT	Senior	11/22/05	Out of Town Travel - Transportation	From Home to Client	\$7	SOX 404
Tang	Aaron	AT	Senior	11/23/05	Out of Town Travel - Transportation	From Home to Client	\$7	SOX 404
Tang	Aaron	AT	Senior	11/24/05	Out of Town Travel - Transportation	From home to client	\$8	SOX 404
Tang	Aaron	AT	Senior	11/24/05	Out of Town Travel - Transportation	From Client to home	\$8	SOX 404
Tang	Aaron	AT	Senior	11/27/05	Out of Town Travel - Transportation	From home to airport (including highway toll fee), long distance bus fare and taxi fee	\$15	SOX 404
Tang	Aaron	AT	Senior	11/28/05	Out of Town Travel - Transportation	From hotel to client	\$5	SOX 404

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121 CNY/US\$	
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Tang	Aaron	AT	Senior	12/01/05	Out of Town Travel - Transportation	Air ticket and car rental from Suzhi to Shanghai airport	\$168	SOX 404
Tang	Aaron	AT	Senior	12/01/05	Out of Town Travel - Transportation	From Beijing airport to home	\$6	SOX 404
Yang	Christine	CY	Senior	11/21/05	Out of Town Travel - Transportation	Round trip from home to client office	\$10	SOX 404
Yang	Christine	CY	Senior	11/22/05	Out of Town Travel - Transportation	Round trip from home to client office	\$10	SOX 404
Yang	Christine	CY	Senior	11/23/05	Out of Town Travel - Transportation	Round trip from home to client office	\$10	SOX 404
Yang	Christine	CY	Senior	11/24/05	Out of Town Travel - Transportation	Round trip from home to client office	\$10	SOX 404
Yang	Christine	CY	Senior	11/25/05	Out of Town Travel - Transportation	Round trip from home to client office	\$13	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/01/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$3	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/02/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$3	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/03/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$4	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/04/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$3	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/04/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$5	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/07/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$4	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/07/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$4	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/08/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$4	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/09/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$4	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/10/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$3	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/10/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$7	SOX 404

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121	CNY/US\$
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Zhang	Zhenyu	ZZY	Senior	11/1/05	Out of Town Travel - Transportation	Airfare - Flight to Shanghai.	\$151	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/1/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$4	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/1/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Airport)	\$17	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/1/05	Out of Town Travel - Transportation	Taxi fee (Airport to home)	\$10	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/1/05	Out of Town Travel - Transportation	Highway fee (Airport to Home)	\$1	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Airfare - Flight to Shanghai.	\$109	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Home to Airport)	\$10	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Home to Airport) of Highway	\$1	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Airport to hotel)	\$2	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$2	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/21/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$20	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/22/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$16	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/22/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$13	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/22/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$2	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/23/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Restaurant)	\$1	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/27/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Restaurant)	\$2	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/28/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404

Ernst & Young - China							Exchange Rate	
Delphi Corporation							\$0.121 CNY/US\$	
Summary of 2005 Expense by Category								
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Zhang	Zhenyu	ZZY	Senior	11/28/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel)	\$15	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/29/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office)	\$15	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/29/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Restaurant)	\$5	SOX 404
Zhang	Zhenyu	ZZY	Senior	11/30/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Restaurant)	\$3	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/01/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Restaurant)	\$2	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/01/05	Out of Town Travel - Transportation	Taxi fee (Restaurant to Hotel)	\$2	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Airport)	\$14	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Out of Town Travel - Transportation	Taxi fee (Airport to home)	\$8	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Out of Town Travel - Transportation	Taxi fee (Airport to home) of Highway	\$1	SOX 404
					Out of Town Travel - Transportation Total		\$3,555	
Chan	Kelly	KYC	Senior	11/28-12/1/05	Per Diem / Daily Allowance	Travel allowance	\$77	SOX 404
Fan	Xiaohu	Fan	Senior	11/28/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Fan	Xiaohu	Fan	Senior	11/29/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Fan	Xiaohu	Fan	Senior	11/30/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Fan	Xiaohu	Fan	Senior	12/01/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Fan	Xiaohu	Fan	Senior	12/02/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Li	Kelly Li	KL	Senior	11/28/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Li	Kelly Li	KL	Senior	11/29/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404

Ernst & Young - China								
Delphi Corporation							Exchange Rate	
Summary of 2005 Expense by Category							\$0.121 CNY/US\$	
For the period: November 1, 2005 through December 2, 2005								
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Li	Kelly Li	KL	Senior	11/30/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Li	Kelly Li	KL	Senior	12/01/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Li	Kelly Li	KL	Senior	12/02/05	Per Diem / Daily Allowance	Travel allowance	\$18	SOX 404
Si	Cici	CCS	Senior	12/02/05	Per Diem / Daily Allowance	Allowance for traveling in Shanghai	\$167	SOX 404
Zhang	Zhenyu	ZZY	Senior	12/02/05	Per Diem / Daily Allowance Total	Allowance for traveling in Shanghai	\$204	SOX 404
Chan	Kelly	KYC	Senior	12/1-2/05	Telecommunication	Client-related telephone call	\$633	
					Telecommunication Total		\$6	SOX 404
					Grand Total		\$7,340	



INVOICE NUMBER: US0123046405

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the Czech Republic for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Senior	ETSCZ	158.0	\$ 209	\$ 33,022		\$ 33,022
Staff	EYSTCZ	214.6	\$ 111	\$ 23,821		\$ 23,821
		372.6		\$ 56,843	\$ -	\$ 56,843

Total Due

\$56,843.00

Total Fees Requested: \$56,843

80% of Total Due: \$45,474

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

[illegible]

Ernst & Young - Czech Republic										
Delphi Corporation										
Summary of 2005 Time by Professional										
For the period: November 1, 2005 through December 2, 2005										
Exhibit										
Last Name	First Name	Initials	Title	Date of Service	Note	Project	Time	Hourly Rate	Total Individual Fees	Activity Code
Hrazdila	Petr	PH	Staff	11/28/05	Testing of Expenditures cycle - unmatched receipts	TB586	2.1	\$111	\$233	SOX 404
Hrazdila	Petr	PH	Staff	11/28/05	Testing of Expenditures cycle - purchase orders	TB586	2.6	\$111	\$289	SOX 404
Hrazdila	Petr	PH	Staff	11/28/05	Testing of Inventory cycle	TB586	3.9	\$111	\$433	SOX 404
Hrazdila	Petr	PH	Staff	11/29/05	Testing of Journal entries - roll forward	TB586	2.1	\$111	\$233	SOX 404
Hrazdila	Petr	PH	Staff	11/29/05	Testing of Expenditures cycle - accruals	TB586	3.9	\$111	\$433	SOX 404
Hrazdila	Petr	PH	Staff	11/29/05	Testing of Expenditures cycle - SFR	TB586	3.9	\$111	\$433	SOX 404
Hrazdila	Petr	PH	Staff	11/30/05	Review of sales analysis	TB586	2.2	\$111	\$244	SOX 404
Hrazdila	Petr	PH	Staff	11/30/05	Review of Revenues cutoff	TB586	3.9	\$111	\$433	SOX 404
Hrazdila	Petr	PH	Staff	11/30/05	Testing of Revenues cycle - credit notes	TB586	3.9	\$111	\$433	SOX 404
Hrazdila	Petr	PH	Staff	12/01/05	Review of credit notes policy	TB586	2.4	\$111	\$266	SOX 404
Hrazdila	Petr	PH	Staff	12/01/05	Review of credit limits	TB586	3.8	\$111	\$422	SOX 404
Hrazdila	Petr	PH	Staff	12/01/05	Changes in customer master file	TB586	3.8	\$111	\$422	SOX 404
Hrazdila	Petr	PH	Staff	12/02/05	Testing control 4.1.4.4	TB586	2.4	\$111	\$266	SOX 404
Hrazdila	Petr	PH	Staff	12/02/05	Updates to J template	TB586	2.9	\$111	\$322	SOX 404
Hrazdila	Petr	PH	Staff	12/02/05	Review of Doubtful debts	TB586	3.2	\$111	\$355	SOX 404
Hrazdila Total							47.0		\$5,217	
Kubalek	Milan	MK	Staff	11/14/05	Pre-administrative Preparation - engagement preparation.	Accenture	1.1	\$111	\$122	SOX 404
Kubalek	Milan	MK	Staff	11/14/05	Drafting client documentation requests and requesting the information.	Accenture	3.6	\$111	\$400	SOX 404
Kubalek	Milan	MK	Staff	11/14/05	Analysis of the controls to be identified, Identification of contact persons, matrix controls by countries preparation	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/15/05	Analysis of the given materials, developing the procedures for the testing	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/15/05	Finalization of the control matrix, identifying & contacting relevant persons to get the materials	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/15/05	Control 5.1.2.3. Analysis, Testing UK, Conference Call	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/16/05	Collection of materials, Analysis ctrl 5.1.2.3.	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/18/05	Control 5.1.2.3. Testing (Ge. Po)	Accenture	3.2	\$111	\$355	SOX 404
Kubalek	Milan	MK	Staff	11/18/05	Control 5.1.2.3. Testing (Ge. Po)	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/21/05	Control 5.3.2.1. testing	Accenture	1.1	\$111	\$122	SOX 404
Kubalek	Milan	MK	Staff	11/21/05	Control 5.1.2.3. Closing, Reporting	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/21/05	Control 5.3.2.1. Identifying and understanding control objective, clarifying with the staff, request for the population sample, testing	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/22/05	Control 5.3.2.1. reporting of issues	Accenture	2.1	\$111	\$233	SOX 404
Kubalek	Milan	MK	Staff	11/22/05	Control 5.3.2.1. testing	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/22/05	Control 5.3.2.1. testing, requests for additional documentation, analysis of the documents	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/23/05	Control 5.4.1.1. testing and requests for supporting documentation	Accenture	2.1	\$111	\$233	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Project	Time	Hourly Rate	Total Individual Fees	Activity Code
Kubalek	Milan	MK	Staff	11/23/05	Control 5.4.1.1. identification, clarification of the understanding of the control, sample requesting	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/23/05	Control 5.4.1.1. testing	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/24/05	Reporting on Controls	Accenture	3.2	\$111	\$355	SOX 404
Kubalek	Milan	MK	Staff	11/24/05	Control 5.4.1.1. and 5.3.1.1. testing and issue clarification	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/24/05	Analysis of the supporting documentation, copying the original samples provided to EY for testing, further testing	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/25/05	Finishing the templates for the final meeting, final meeting	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/25/05	Wrapping up the templates	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/25/05	Editing of templates according to the meeting discussion, hard-copy evidence of the samples, closing the office	Accenture	3.9	\$111	\$433	SOX 404
Kubalek	Milan	MK	Staff	11/28/05	Review of additional documentation	Accenture	1.3	\$111	\$144	SOX 404
Kubalek	Milan	MK	Staff	11/29/05	Analysis of current documentation, reporting & archiving procedures.	Accenture	1.2	\$111	\$133	SOX 404
Kubalek	Milan	MK	Staff	11/29/05	Phone Calls with engagement team members regarding status.	Accenture	1.4	\$111	\$155	SOX 404
Kubalek Total							86.6		\$9,613	
Kubalek	Jiri	JK	Senior	11/14/05	Sox controls testing - Accenture location and processes.	Accenture	3.9	\$209	\$815	SOX 404
Kubalek	Jiri	JK	Senior	11/14/05	Sox controls testing - Accenture location and processes.	Accenture	3.9	\$209	\$815	SOX 404
Kubalek	Jiri	JK	Senior	11/15/05	Sox controls testing - Accenture location and processes.	Accenture	3.9	\$209	\$815	SOX 404
Kubalek	Jiri	JK	Senior	11/15/05	Sox controls testing - Accenture location and processes.	Accenture	3.9	\$209	\$815	SOX 404
Kubalek	Jiri	JK	Senior	11/16/05	Sox controls testing - Accenture location and processes.	Accenture	0.7	\$209	\$146	SOX 404
Kubalek	Jiri	JK	Senior	11/16/05	Sox controls testing - Accenture location and processes.	Accenture	3.9	\$209	\$815	SOX 404
Kubalek	Jiri	JK	Senior	11/16/05	Sox controls testing - Accenture location and processes.	Accenture	3.9	\$209	\$815	SOX 404
Kubalek	Jiri	JK	Senior	11/18/05	Sox controls testing - Accenture location and processes.	Accenture	3.8	\$209	\$794	SOX 404
Kubalek Total							27.9		\$5,831	
Kubalek	Antonin	AR	Senior	11/03/05	Conference call with global team to discuss status of rollforward testing/documentation. Preparation for and conference call with global team to discuss status of rollforward testing/documentation.	TB586	1.6	\$209	\$334	SOX 404
Kubalek	Antonin	AR	Senior	11/09/05	Review testing plan and requesting documentation from client.	TB586	3.2	\$209	\$669	SOX 404
Kubalek	Antonin	AR	Senior	11/14/05	Sample preparation	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/14/05	Sample preparation	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/15/05	Control test procedure revisions	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/16/05	Sample preparation	TB586	2.1	\$209	\$439	SOX 404
Kubalek	Antonin	AR	Senior	11/16/05	Meetings with process owner and updating reporting documents.	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/18/05	Sample preparation	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/18/05	Meetings with process owner and updating reporting documents.	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/21/05	Controls 5.3.1	TB586	1.2	\$209	\$251	SOX 404
Kubalek	Antonin	AR	Senior	11/21/05	Controls 1.1.2	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/21/05	Controls 5.1.2	TB586	3.9	\$209	\$815	SOX 404
Kubalek	Antonin	AR	Senior	11/22/05	Meetings with process owner and updating reporting documents.	TB586	1.2	\$209	\$251	SOX 404
Kubalek	Antonin	AR	Senior	11/22/05	Controls 5.3.1	TB586	3.9	\$209	\$815	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Project	Time	Hourly Rate	Total Individual Fees	Activity Code
Rajzi	Antonin	AR	Senior	11/22/05	Controls 5.4.1	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/23/05	Controls 5.4.1	TB586	2.1	\$209	\$439	SOX 404
Rajzi	Antonin	AR	Senior	11/23/05	Other controls validations	TB586	2.1	\$209	\$439	SOX 404
Rajzi	Antonin	AR	Senior	11/23/05	Sample preparation	TB586	2.1	\$209	\$439	SOX 404
Rajzi	Antonin	AR	Senior	11/23/05	Meetings with process owner and updating reporting documents.	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/24/05	Sample preparation	TB586	0.9	\$209	\$188	SOX 404
Rajzi	Antonin	AR	Senior	11/24/05	Meetings with process owner and updating reporting documents.	TB586	2.1	\$209	\$439	SOX 404
Rajzi	Antonin	AR	Senior	11/24/05	Controls 5.1.2	TB586	2.8	\$209	\$585	SOX 404
Rajzi	Antonin	AR	Senior	11/24/05	Other control validations	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/25/05	Meetings with process owner and updating reporting documents.	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/25/05	Other control validations	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/25/05	Controls 5.4.1	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/28/05	Reporting - Exhibits K	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/29/05	Reporting - Validation templates and tracking templates	TB586	3.9	\$209	\$815	SOX 404
Rajzi	Antonin	AR	Senior	11/30/05	Preparing Exhibit J	TB586	1.9	\$209	\$397	SOX 404
Rajzi	Antonin	AR	Senior	12/01/05	Global Conference call to discuss status and completion timeline of project.	TB586	1.1	\$209	\$230	SOX 404
Grand Total							94.6		\$19,771	
Rozvadska	Tatiana	TR	Senior	11/02/05	Conference call with Delphi	TB586	0.6	\$209	\$125	SOX 404
Rozvadska	Tatiana	TR	Senior	11/14/05	Roll-forward testing - taxes and employee cost	TB586	1.6	\$209	\$334	SOX 404
Rozvadska	Tatiana	TR	Senior	11/28/05	Roll-forward testing - reporting	TB586	2.1	\$209	\$439	SOX 407
Rozvadska	Tatiana	TR	Senior	11/28/05	Roll-forward testing - taxes and employee cost	TB586	3.1	\$209	\$648	SOX 405
Rozvadska	Tatiana	TR	Senior	11/28/05	Roll-forward testing - inventory	TB586	3.9	\$209	\$815	SOX 406
Rozvadska	Tatiana	TR	Senior	11/29/05	Exhibit J and K DRAFT	TB586	2.4	\$209	\$502	SOX 410
Rozvadska	Tatiana	TR	Senior	11/29/05	Roll-forward testing	TB586	3.9	\$209	\$815	SOX 408
Rozvadska	Tatiana	TR	Senior	11/29/05	Roll-forward testing - inventory	TB586	3.9	\$209	\$815	SOX 409
Rozvadska	Tatiana	TR	Senior	11/30/05	Traveling to site	TB586	2.2	\$209	\$460	SOX 413
Rozvadska	Tatiana	TR	Senior	11/30/05	Exhibit J and K DRAFT	TB586	3.7	\$209	\$773	SOX 412
Rozvadska	Tatiana	TR	Senior	11/30/05	Roll-forward testing - inventory	TB586	3.9	\$209	\$815	SOX 411
Rozvadska	Tatiana	TR	Senior	12/02/05	Draft report J and K	TB586	1.1	\$209	\$230	SOX 404
Rozvadska	Tatiana	TR	Senior	12/02/05	Support to other members of team	TB586	3.1	\$209	\$648	SOX 404
Rozvadska Total							35.5		\$7,420	
Tomackova	Jana	JT	Staff	11/21/05	Sample preparation	Accenture	2.6	\$111	\$289	SOX 404
Tomackova	Jana	JT	Staff	11/21/05	1.1.2.1. control testing (GE, GE MECH)	Accenture	3.9	\$111	\$433	SOX 404
Tomackova	Jana	JT	Staff	11/21/05	1.1.2.1. control testing (IT, Port, Spain)	Accenture	3.9	\$111	\$433	SOX 404
Tomackova	Jana	JT	Staff	11/22/05	5.3.1.1. control testing (Port)	Accenture	2.8	\$111	\$311	SOX 404
Tomackova	Jana	JT	Staff	11/22/05	1.1.2.1. control testing (UK)	Accenture	3.6	\$111	\$400	SOX 404
Tomackova	Jana	JT	Staff	11/22/05	5.3.1.1. control testing (GE, GE MECH)	Accenture	3.9	\$111	\$433	SOX 404
Tomackova	Jana	JT	Staff	11/23/05	5.4.2.1. control testing (IT)	Accenture	1.1	\$111	\$122	SOX 404
Tomackova	Jana	JT	Staff	11/23/05	5.3.1.1. control testing (Spain, Sp Mecha)	Accenture	3.9	\$111	\$433	SOX 404
Tomackova	Jana	JT	Staff	11/23/05	5.3.1.1. control testing (UK)	Accenture	3.9	\$111	\$433	SOX 404
Tomackova	Jana	JT	Staff	11/24/05	6.3.2.2. control testing (IT)	Accenture	3.1	\$111	\$344	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Project	Time	Hourly Rate	Total Individual Fees	Activity Code
Tomeckova	Jana	JT	Staff	11/25/05	1.1.3.2. control testing (FR)	Accenture	1.9	\$111	\$211	SOX 404
Tomeckova	Jana	JT	Staff	11/28/05	Testing control 1.1.2.2.	TB586	0.9	\$111	\$100	SOX 404
Tomeckova	Jana	JT	Staff	11/28/05	Testing control 1.1.1.4	TB586	3.9	\$111	\$433	SOX 404
Tomeckova	Jana	JT	Staff	11/28/05	Testing control 1.1.2.1	TB586	3.9	\$111	\$433	SOX 404
Tomeckova	Jana	JT	Staff	11/29/05	Testing control 1.2.1.3	TB586	1.2	\$111	\$133	SOX 404
Tomeckova	Jana	JT	Staff	11/29/05	Testing control 1.1.3.2	TB586	3.9	\$111	\$433	SOX 404
Tomeckova	Jana	JT	Staff	11/29/05	Testing control 1.2.1.2	TB586	3.9	\$111	\$433	SOX 404
Tomeckova	Jana	JT	Staff	11/30/05	Testing control 1.4.2.1	TB586	2.4	\$111	\$266	SOX 404
Tomeckova	Jana	JT	Staff	11/30/05	Testing control 1.3.1.5	TB586	3.6	\$111	\$400	SOX 404
Tomeckova	Jana	JT	Staff	11/30/05	Testing control 1.3.1.4	TB586	3.9	\$111	\$433	SOX 404
Tomeckova	Jana	JT	Staff	12/01/05	Testing control 2.1.1.5, 2.5.3.1.	TB586	2.6	\$111	\$289	SOX 404
Tomeckova	Jana	JT	Staff	12/01/05	Testing control 1.3.1.1, 2.5.1.3.	TB586	3.7	\$111	\$411	SOX 404
Tomeckova	Jana	JT	Staff	12/01/05	Testing control 1.4.2.2, 2.5.1.2.	TB586	3.8	\$111	\$422	SOX 404
Tomeckova	Jana	JT	Staff	12/02/05	Testing control 2.3.2.3.	TB586	1.1	\$111	\$122	SOX 404
Tomeckova	Jana	JT	Staff	12/02/05	Testing control 2.5.3.2.	TB586	3.7	\$111	\$411	SOX 404
Tomeckova	Jana	JT	Staff	12/02/05	Testing control 2.1.2.2.	TB586	3.9	\$111	\$433	SOX 404
Tomeckova Total							81.0		\$8,991	
					Grand Total		372.6		\$56,843	



INVOICE NUMBER: US0123046933

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by the Czech Republic for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item</u> <u>Identification</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
TRAVMISC	\$ 875	\$ 875
	\$ 875	\$ 875

Total Due

\$875.00

P.O. DWB00706

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**Ernst & Young - Czech Republic
Delphi Corporation
Expense Summary**

For the Period November 1, 2005 through December 2, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$679
Out of Town Travel - Meals	\$110
Out of Town Travel - Transportation	\$86
Telecommunication	\$0
Miscellaneous	\$0
Total	\$875

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Czech Amount	USD Expense Amount	Activity Code
Rozvadská	Tatiana	TR	Senior	11/28/05	Out of Town Travel - Meals	Meal	187 Kč	\$8	SOX 404
Rozvadská	Tatiana	TR	Senior	11/29/05	Out of Town Travel - Meals	Meal	216 Kč	\$9	SOX 404
Rozvadská	Tatiana	TR	Senior	11/30/05	Out of Town Travel - Meals	Meal	44 Kč	\$2	SOX 404
Tomčková	Jana	JT	Staff	11/28/05	Out of Town Travel - Meals	Meal	213 Kč	\$9	SOX 404
Tomčková	Jana	JT	Staff	11/29/05	Out of Town Travel - Meals	Meal	179 Kč	\$8	SOX 404
Tomčková	Jana	JT	Staff	11/29/05	Out of Town Travel - Meals	Meal	103 Kč	\$4	SOX 404
Tomčková	Jana	JT	Staff	11/30/05	Out of Town Travel - Meals	Meal	53 Kč	\$2	SOX 404
Tomčková	Jana	JT	Staff	11/30/05	Out of Town Travel - Meals	Meal	180 Kč	\$8	SOX 404
Tomčková	Jana	JT	Staff	12/01/05	Out of Town Travel - Meals	Meal	55 Kč	\$2	SOX 404
Tomčková	Jana	JT	Staff	12/01/05	Out of Town Travel - Meals	Meal	120 Kč	\$5	SOX 404
Tomčková	Jana	JT	Staff	12/02/05	Out of Town Travel - Meals	Meal	63 Kč	\$3	SOX 404
Tomčková	Jana	JT	Staff	12/02/05	Out of Town Travel - Meals Total		2,535 Kč	\$110	
Prázdl	Petr	PH	Staff	12/02/05	Out of Town Travel - Transportation	Fuel	870 Kč	\$38	SOX 404
Antonin	Antonin	AR	Senior	11/24/05	Out of Town Travel - Transportation	Taxi	242.00 Kč	\$10	SOX 404
Antonin	Antonin	AR	Senior	11/24/05	Out of Town Travel - Transportation	Taxi	208.00 Kč	\$9	SOX 404
Antonin	Antonin	AR	Senior	11/25/05	Out of Town Travel - Transportation	Taxi	228.00 Kč	\$10	SOX 404
Antonin	Antonin	AR	Senior	11/25/05	Out of Town Travel - Transportation	Taxi	355.00 Kč	\$15	SOX 404
Antonin	Antonin	AR	Senior	11/30/05	Out of Town Travel - Transportation	Bus from Ceska Lipa to Praha	94.00 Kč	\$4	SOX 404
Antonin	Antonin	AR	Senior	11/30/05	Out of Town Travel - Transportation	Bus from Ceska Lipa to Praha	1,997.00 Kč	\$86	
Antonin	Antonin	AR	Senior	11/30/05	Out of Town Travel - Transportation	Bus from Ceska Lipa to Praha	20,232.00 Kč	\$875	



INVOICE NUMBER: US0123046406

December 2, 2005

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

PLEASE REMIT TO:

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by France for the post-petition period November 1, 2005 through December 2, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
<u>RANK</u>	<u>Item</u> <u>Identification</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable</u> <u>Expenses</u>	<u>Total</u> <u>Invoiced</u>
Partner	EYP1	16.0	\$ 330	\$ 5,280		\$ 5,280
Sr Manager	EYSM1	77.0	\$ 285	\$ 21,945		\$ 21,945
Manager	EYM1	142.0	\$ 260	\$ 36,920		\$ 36,920
Senior	EYSFR	375.0	\$ 162	\$ 60,750		\$ 60,750
Staff	EYSTFR	744.0	\$ 115	\$ 85,560		\$ 85,560
		<u>1,354.0</u>		<u>\$ 210,455</u>	<u>\$</u>	<u>\$ 210,455</u>

Total Due

\$210,455.00

Total Fees Requested: \$210,455

80% of Total Due: \$168,364

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